

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019

**H.B. 973**  
**Apr 25, 2019**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH30378-MCf-174

Short Title: Gun Securitization Sales Tax Exemption. (Public)

Sponsors: Representatives McNeill and Adams (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED  
AN ACT TO EXEMPT FROM SALES TAX PRODUCTS USED TO SECURE GUNS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.13 is amended by adding a new subdivision to read:

"(71) Sales of (i) a device that, when installed on a firearm, is designed to prevent the firearm from being operated without first deactivating the device and (ii) a gun safe, gun case, or other device that is designed to be used to store a firearm and that is designed to be unlocked only by means of a key, a combination, or other similar means."

**SECTION 2.** This act becomes effective July 1, 2019, and applies to sales made on or after that date.



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