

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 448

Short Title: Safe Firearm Storage/Sales Tax Exemption. (Public)

Sponsors: Representatives Dahle and Clark (Primary Sponsors).

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

March 20, 2025

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE A TEMPORARY SALES TAX EXEMPTION FOR EQUIPMENT
3 DESIGNED TO PREVENT UNAUTHORIZED PERSONS FROM ACCESSING
4 FIREARMS.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-164.13 reads as rewritten:

7 "**§ 105-164.13. Retail sales and use tax.**

8 The sale at retail and the use, storage, or consumption in this State of the following items are
9 specifically exempted from the tax imposed by this Article:

10 ...

11 (76) Equipment designed to prevent unauthorized access to firearms, including (i)
12 a device that, when installed on a firearm, is designed to prevent the firearm
13 from being operated without first deactivating the device or (ii) a gun safe,
14 gun case, lockbox, or other device that is for home use and is designed, in light
15 of materials used, to prevent access to a firearm by any means other than a
16 key, a combination, biometric data, or other similar means. The equipment
17 exempted under this subdivision does not include a glass-faced cabinet or
18 other form of storage that is primarily designed to allow for the display of
19 firearms."

20 **SECTION 2.** This act becomes effective October 1, 2025, and applies to sales made
21 on or after that date and expires October 1, 2026, for sales made on or after that date.



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