

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

**H.B. 448**  
**Mar 18, 2025**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH10189-MLf-69

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

Sponsors: Representative Dahle.

Referred to:

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.

