

GENERAL ASSEMBLY OF NORTH CAROLINA

EXTRA SESSION 1994

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SENATE BILL 145

Short Title: Firearms Dealers License Tax.

(Public)

Sponsors: Senators Gulley; and Odom.

Referred to: Courts.

February 15, 1994

A BILL TO BE ENTITLED

AN ACT TO REQUIRE A PERSON, FIRM, OR CORPORATION THAT SELLS MORE THAN TWO FIREARMS A YEAR TO OBTAIN A FIREARMS DEALERS PRIVILEGE LICENSE AND TO INCREASE THE PENALTY FOR FAILURE TO OBTAIN A LICENSE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-80 reads as rewritten:

"§ 105-80. Firearms dealers and dealers in other weapons.

(a) Firearms. — Every person, firm, or corporation who is engaged in the business of selling or offering for sale firearms, other than antique firearms or firearms that are weapons of mass death and destruction, shall obtain a license from the Secretary of Revenue for the privilege of engaging in business and shall pay a tax of fifty dollars (\$50.00) for the license. As used in this subsection, the terms 'antique firearm' and 'weapons of mass death and destruction' have the same meanings as in G.S. 14-409.11 and G.S. 14-288.8, respectively. As used in this subsection, the term 'engaged in the business of' shall mean ~~devoting time, attention, and labor to selling or offering for sale firearms as a regular course of trade or business with the principal objective of profit through the repetitive purchase and sale, or the manufacture for sale, of firearms. Such term shall not include the making of occasional sales, exchanges, or purchases of firearms for the enhancement of a personal collection, or the sale of all or part of a personal collection of firearms.~~ manufacturing firearms for sale or selling or offering for sale more than two firearms a year.

A license issued under this subsection authorizes the licensee to engage in business at the location for which the license is issued and at a gun show held in the State. A

1 "gun show" is an event sponsored either by an organization devoted to the collection,
2 competitive use, or other sporting use of firearms or by an organization that sponsors
3 events devoted to the collection, competitive use, or other sporting use of firearms in the
4 community.

5 (b) Other Weapons. — Every person, firm, or corporation who is engaged in the
6 business of selling or offering for sale bowie knives, dirks, daggers, leaded canes, iron
7 or metallic knuckles, or similar weapons shall obtain a statewide license from the
8 Secretary of Revenue for the privilege of engaging in business and shall pay a tax of
9 two hundred dollars (\$200.00) for the license.

10 (c) Local Licenses. — Counties and cities may levy a license tax on a business
11 taxed under this section at an amount that does not exceed the State tax.

12 (d) Penalty. — In addition to any applicable penalty under G.S. 105-236, a person,
13 firm, or corporation who neglects, fails, or refuses to obtain a license required under this
14 section is liable for an additional tax, as a penalty, of twenty-five dollars (\$25.00) a
15 month, or fraction thereof, until the license is obtained. The additional tax may not
16 exceed five hundred dollars (\$500.00)."

17 Sec. 2. This act becomes effective July 1, 1994.