

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

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SENATE BILL 161

Short Title: The Jenesis Firearm Accountability Act. (Public)

Sponsors: Senators Applewhite, Bradley, and Theodros (Primary Sponsors).

Referred to: Rules and Operations of the Senate

February 26, 2025

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE THE REPORTING OF A LOST OR STOLEN FIREARM; TO  
3 PROVIDE A SALES TAX EXEMPTION FOR EQUIPMENT DESIGNED TO PREVENT  
4 UNAUTHORIZED PERSONS FROM ACCESSING FIREARMS; AND TO REQUIRE  
5 THE DEPARTMENT OF PUBLIC SAFETY TO DEVELOP AND IMPLEMENT AN  
6 EDUCATIONAL CAMPAIGN TO MAKE THE PUBLIC AWARE OF THE  
7 REQUIREMENT TO REPORT A LOST OR STOLEN FIREARM.

8 The General Assembly of North Carolina enacts:

9 **SECTION 1.** This act shall be known as "The Jenesis Firearm Accountability Act."

10 **SECTION 2.** The purpose of this act is to do all of the following:

- 11 (1) Enhance public safety by aiding law enforcement in tracking lost or stolen  
12 firearms.  
13 (2) Deter gun crimes by ensuring timely reporting of lost or stolen firearms.  
14 (3) Protect law-abiding gun owners by preventing illegal firearm trafficking and  
15 reducing criminal misuse.

16 **SECTION 3.** Article 53A of Chapter 14 of the General Statutes is amended by  
17 adding a new section to read:

18 "**§ 14-409.13. Report of loss or theft of firearm.**

19 (a) Definitions. – The following definitions apply in this section:

- 20 (1) Firearm. – As defined in G.S. 14-409.39.  
21 (2) Law enforcement agency. – Any municipal, county, or State law enforcement  
22 agency with jurisdiction.  
23 (3) Lost or stolen. – Includes a firearm that has been misplaced, taken without the  
24 owner's consent, or is otherwise unaccounted for.

25 (b) Requirement. – A person who owns, possesses, or otherwise controls a firearm that is  
26 lost or stolen shall report the loss or theft to a law enforcement agency within 48 hours of  
27 discovering the firearm is lost or stolen. The report required under this subsection shall include  
28 all of the following, if known:

- 29 (1) The make, model, caliber, and serial number of the firearm.  
30 (2) The date and location where the firearm was lost or stolen.  
31 (3) The type and approximate number of rounds of ammunition stolen, if  
32 applicable.  
33 (4) Any additional information required by the law enforcement agency.

34 (c) Punishment. – Except as otherwise provided in subsection (d) of this section, a  
35 violation of this section is an infraction that shall be punished as follows:

- 36 (1) For a first offense, a person shall only receive a written warning.



1           (2)    For a second offense, a person shall be fined an amount up to five hundred  
2                   dollars (\$500.00).

3           (3)    For a third or subsequent offense, a person shall be fined an amount up to one  
4                   thousand dollars (\$1,000).

5           (d)    Additional Punishment. – In addition to the punishment set forth in subsection (c) of  
6           this section, a person who fails to report a lost or stolen firearm in accordance with this section  
7           and the firearm is used in the commission of a criminal offense may be liable for civil damages  
8           to any person injured as a result of the offense. If the firearm is used in the commission of a  
9           violent felony or misdemeanor, as defined in G.S. 15A-145.6, the person who failed to report the  
10           lost or stolen firearm in accordance with this section shall be guilty of the same level of offense  
11           as the offense in which the firearm was used unless the person demonstrates to the court a  
12           reasonable inability to have complied with the requirements of this section.

13           (e)    Immunity. – Notwithstanding any provision of law to the contrary, a person who  
14           reports a lost or stolen firearm in accordance with this section shall not be subject to civil or  
15           criminal liability for any criminal offenses committed with the firearm after the report is made.

16           (f)    Construction. – Nothing in this section shall be construed to authorize the creation of  
17           a firearm registry or require firearm owners to disclose ownership of firearms that have not been  
18           lost or stolen."

19           **SECTION 4.** G.S. 105-164.13 reads as rewritten:

20           **"§ 105-164.13. Retail sales and use tax.**

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

23           ...

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

33           **SECTION 5.** There is appropriated from the General Fund to the Department of  
34           Public Safety the sum of five hundred thousand dollars (\$500,000) in nonrecurring funds for the  
35           2025-2026 fiscal year to be used to develop and implement an educational campaign to make the  
36           public aware of the responsibility set forth in G.S. 14-409.13, as enacted by Section 3 of this act.  
37           The Department of Public Safety shall consult with the North Carolina Sheriffs' Association and  
38           the North Carolina Association of Chiefs of Police in developing and implementing the campaign  
39           required under this section.

40           **SECTION 6.** Sections 3 and 4 of this act become effective October 1, 2025, and  
41           apply to (i) sales made on or after that date and (ii) offenses committed on or after that date. The  
42           remainder of this act becomes effective July 1, 2025.