

# HOUSE BILL NO. 5068

June 17, 2021, Introduced by Reps. Manoogian, Brabec, Cherry, Brenda Carter, Puri, Hood, Aiyash, Breen, Hope, Pohutsky, Tyrone Carter, Rogers, Weiss, Bolden, Morse, Anthony, Sowerby, Stone and Ellison and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 4//.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 4//. Beginning 90 days after the effective date of the  
2       amendatory act that added this section through December 31, 2021,  
3       the tax levied under this act does not apply to the storage, use,  
4       or consumption of firearm safety devices. Upon the retail sale or  
5       transfer of a firearm, the seller shall provide a written notice to

1 the purchaser and shall post in a conspicuous manner at all points  
2 of sale on the premises where firearms are sold a notice that says  
3 the following: "The state of Michigan has exempted the sale of  
4 firearm safety devices from the sales and use tax imposed by this  
5 state through December 31, 2021". As used in this section, "firearm  
6 safety devices" means safes, lock boxes, trigger and barrel locks,  
7 and other items designed to enhance home firearm safety.

8 Enacting section 1. The legislature shall annually appropriate  
9 sufficient funds from the state general fund to the state school  
10 aid fund created in section 11 of article IX of the state  
11 constitution of 1963 to fully compensate for any loss of revenue to  
12 the state school aid fund resulting from the enactment of this  
13 amendatory act.