

SUBSTITUTE FOR
SENATE BILL NO. 82

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 4ll.** (1) Beginning 90 days after the effective date of the
2 amendatory act that added this section through December 31, 2024,
3 the tax levied under this act does not apply to the storage, use,
4 or consumption of a firearm safety device. On the retail sale or
5 transfer of a firearm, the seller shall provide a written notice to
6 the purchaser and shall post in a conspicuous manner at all points
7 of sale on the premises where firearms are sold a notice that says
8 the following: "The state of Michigan has exempted the sale of
9 firearm safety devices from the sales and use tax imposed by this

1 state through December 31, 2024.".

2 (2) As used in this section:

3 (a) "Firearm safety device" means, except as otherwise
4 provided in subdivision (b), equipment, designed to prevent
5 unauthorized access to, or operation or discharge of, a firearm,
6 that is either of the following:

7 (i) A device that, when installed on a firearm, is designed to
8 prevent the firearm from being operated without first deactivating
9 the device.

10 (ii) A gun safe, gun case, lockbox, or other device that is
11 designed, in light of materials used, to prevent access to a
12 firearm by any means other than a key, a combination, biometric
13 data, or other similar means.

14 (b) Firearm safety device does not include a glass-faced
15 cabinet or other form of storage that is primarily designed to
16 allow for the display of firearms.

17 Enacting section 1. It is the intent of the legislature to
18 annually appropriate sufficient funds from the state general fund
19 to the state school aid fund created in section 11 of article IX of
20 the state constitution of 1963 to fully compensate for any loss of
21 revenue to the state school aid fund resulting from the enactment
22 of this amendatory act.