

# SENATE BILL NO. 82

February 16, 2023, Introduced by Senators CHANG, BAYER, SHINK, MCMORROW, HERTEL, MCCANN, IRWIN, WOJNO, POLEHANKI, MOSS, GEISS, CAMILLERI, MCDONALD RIVET, CHERRY, KLINEFELT, BRINKS and ANTHONY and referred to the Committee on Civil Rights, Judiciary, and Public Safety.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"

(MCL 205.91 to 205.111) by adding section 4*ll*.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        **Sec. 4*ll*. 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 firearm safety devices. 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**

1 of sale on the premises where firearms are sold a notice that says  
2 the following: "The state of Michigan has exempted the sale of  
3 firearm safety devices from the sales and use tax imposed by this  
4 state through December 31, 2024.". As used in this section,  
5 "firearm safety devices" means safes, lock boxes, trigger and  
6 barrel locks, and other items designed to enhance home firearm  
7 safety.

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