

SUBSTITUTE FOR  
SENATE BILL NO. 365

(As amended September 17, 2015)

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 4cc; and to repeal acts  
and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1        SEC. 4CC. THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY TO THE  
STORAGE, USE, OR CONSUMPTION OF FIREARM SAFETY DEVICES. <<UPON THE RETAIL  
SALE OR TRANSFER OF A FIREARM, THE SELLER SHALL PROVIDE A WRITTEN NOTICE  
TO THE PURCHASER AND SHALL POST IN A CONSPICUOUS MANNER AT ALL POINTS OF  
SALE ON THE PREMISES WHERE FIREARMS ARE SOLD A NOTICE THAT SAYS THE  
FOLLOWING: "THE STATE OF MICHIGAN HAS EXEMPTED THE SALE OF FIREARM SAFETY  
DEVICES FROM THE SALES AND USE TAX IMPOSED BY THIS STATE THROUGH DECEMBER  
31, 2017.>> AS USED IN
- 2        THIS SECTION, "FIREARM SAFETY DEVICES" MEANS SAFES, LOCK BOXES,  
3        TRIGGER AND BARREL LOCKS, AND OTHER ITEMS DESIGNED TO ENHANCE HOME  
4        FIREARM SAFETY.
- 5        Enacting section 1. Section 4cc of the use tax act, 1937 PA  
6        94, MCL 205.94cc, is repealed effective January 1, 2018.
- 7        Enacting section 2. This amendatory act takes effect 90 days  
8        after the date it is enacted into law.