

SENATE BILL NO. 955

June 03, 2020, Introduced by Senators IRWIN, BAYER, MCMORROW, CHANG, GEISS, MOSS, BULLOCK, BRINKS and HOLLIER and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4ff.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4ff. Beginning 90 days after the effective date of the
2 amendatory act that added this section through December 31, 2021, a
3 sale of firearm safety devices is exempt from the tax under this
4 act. Upon the retail sale or transfer of a firearm, the seller
5 shall provide a written notice to the purchaser and shall post in a
6 conspicuous manner at all points of sale on the premises where

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

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