

# HOUSE BILL NO. 6352

August 17, 2022, Introduced by Reps. Sneller, Tisdell, Ellison and Harris and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.847) by adding section 277a.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 277a. (1) For tax years that begin on and after January  
2   1, 2023, a taxpayer may claim a credit against the tax imposed by  
3   this part equal to costs expended in the tax year for the purchase  
4   of firearm safety devices that are approved or recommended by this  
5   state or a national or state firearms organization up to \$350.00  
6   per tax year. The department may require reasonable proof from the

1 taxpayer in support of expenses incurred for which a credit is  
2 claimed under this section.

3 (2) If the credit allowed under this section exceeds the tax  
4 liability of the taxpayer for the tax year, that portion of the  
5 credit that exceeds the tax liability shall not be refunded.

6 (3) As used in this section, "firearm safety devices" means  
7 safes, lock boxes, trigger and barrel locks, and other items  
8 designed to enhance home firearm safety.