

HOUSE BILL NO. 4026

January 28, 2025, Introduced by Reps. Paquette, Greene, Johnsen, Breen, Young, Mentzer, Price, Morgan, Dievendorf, Glanville, Rheingans, Wooden, Neeley, Byrnes, Skaggs, Steckloff, T. Carter, McFall, Weiss, MacDonell, Tsernoglou, Andrews, B. Carter, Miller, McKinney, Hoskins, Fitzgerald, Paiz, Scott, Longjohn, Snyder, Foreman, Conlin, Liberati Jr., Martus, Phillips, Edwards, Alexander, Herzberg, Hope, Pohutsky, O'Neal, Outman, Fox and Farhat and referred to Committee on Finance.

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

by amending section 4~~ll~~ (MCL 205.94~~ll~~), as added by 2023 PA 14.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4~~ll~~. (1) Beginning ~~90 days after the effective date of the~~
2 ~~amendatory act that added this section~~ **May 13, 2024** through
3 December 31, ~~2024~~, **2025**, the tax levied under this act does not
4 apply to the storage, use, or consumption of a firearm safety
5 device. On the retail sale or transfer of a firearm, the seller
6 shall provide a written notice to the purchaser and shall post in a

1 conspicuous manner at all points of sale on the premises where
2 firearms are sold a notice that says the following: "The state of
3 Michigan has exempted the sale of firearm safety devices from the
4 sales and use tax imposed by this state through December 31,
5 ~~2024.~~2025."

6 (2) As used in this section:

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

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

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

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