

**SUBSTITUTE FOR
SENATE BILL NO. 364**

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4ee; and to repeal acts
and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 4EE. A SALE OF FIREARM SAFETY DEVICES IS EXEMPT FROM THE**
2 **TAX UNDER THIS ACT. AS USED IN THIS SECTION, "FIREARM SAFETY**
3 **DEVICES" MEANS SAFES, LOCK BOXES, TRIGGER AND BARREL LOCKS, AND**
4 **OTHER ITEMS DESIGNED TO ENHANCE HOME FIREARM SAFETY.**

5 Enacting section 1. Section 4ee of the general sales tax act,
6 1933 PA 167, MCL 205.54ee, is repealed effective January 1, 2018.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.