

SUBSTITUTE FOR  
SENATE BILL NO. 364

(As amended September 17, 2015)

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. <<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 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6        1933 PA 167, MCL 205.54ee, is repealed effective January 1, 2018.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.