HOUSE BILL NO. 4863

August 29, 2019, Introduced by Reps. LaFave, Markkanen, Maddock, Hall, Hoitenga, Green, Wakeman, Wozniak, Rendon, Paquette and Miller and referred to the Committee on Tax Policy.

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:

- Sec. 4ff. (1) A person subject to the tax under this act may exclude from the gross proceeds used for the computation of the tax the sale of a firearm or ammunition.
 - (2) As used in this section:
- 5 (a) "Ammunition" means any projectile that, in its current 6 state, may be expelled from a firearm by an explosive.



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1 (b) "Firearm" means any weapon that will, is designed to, or 2 may readily be converted to expel a projectile by action of an 3 explosive.