

# HOUSE BILL NO. 4025

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

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"

by amending section 411 (MCL 205.5411), as added by 2023 PA 15.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        Sec. 411. (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**, a sale of a firearm safety device is  
4 exempt from the tax under this act. On the retail sale or transfer  
5 of a firearm, the seller shall provide a written notice to the  
6 purchaser and shall post in a conspicuous manner at all points of

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

5 (2) As used in this section:

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

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

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

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