

# HOUSE BILL NO. 5454

February 20, 2024, Introduced by Reps. Paquette, Thompson, Kunse, Smit, Price, Bezotte, Wozniak, Fox and Mentzer and referred to the Committee on Judiciary.

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.