

# HOUSE BILL NO. 5455

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 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.