

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.54ll Sale of firearm safety devices; exemption; definitions.**

Sec. 4ll. (1) Beginning 90 days after the effective date of the amendatory act that added this section through December 31, 2024, a sale of a firearm safety device is exempt from the tax under this act. On 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, 2024."

(2) As used in this section:

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

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

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

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

**History:** Add. 2023, Act 15, Eff. Feb. 13, 2024.

**Compiler's note:** Enacting section 1 of Act 15 of 2023 provides:

"Enacting section 1. It is the intent of the legislature to annually appropriate sufficient funds from the state general fund to the state school aid fund created in section 11 of article IX of the state constitution of 1963 to fully compensate for any loss of revenue to the state school aid fund resulting from the enactment of this amendatory act."