

**SUBSTITUTE FOR
SENATE BILL NO. 365**

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4cc; and to repeal acts
and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 4CC. THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY TO THE**
2 **STORAGE, USE, OR CONSUMPTION OF FIREARM SAFETY DEVICES. AS USED IN**
3 **THIS SECTION, "FIREARM SAFETY DEVICES" MEANS SAFES, LOCK BOXES,**
4 **TRIGGER AND BARREL LOCKS, AND OTHER ITEMS DESIGNED TO ENHANCE HOME**
5 **FIREARM SAFETY.**

6 Enacting section 1. Section 4cc of the use tax act, 1937 PA
7 94, MCL 205.94cc, is repealed effective January 1, 2018.

8 Enacting section 2. This amendatory act takes effect 90 days
9 after the date it is enacted into law.