

**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7       94, MCL 205.94cc, is repealed effective January 1, 2018.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.