

**SUBSTITUTE FOR  
HOUSE BILL NO. 4140**

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 4ll.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           **Sec. 4ll. (1) The sale of gun safety items is exempt from the**  
2 **tax imposed by this act.**

3           **(2) As used in this section, "gun safety items" means gun**  
4 **locks, gun safes, ear and eye protection for gun shooting, and any**  
5 **other tangible personal property designed to promote the safe use**  
6 **or storage of guns.**

