

Act No. 14  
Public Acts of 2023  
Approved by the Governor  
April 13, 2023  
Filed with the Secretary of State  
April 13, 2023  
EFFECTIVE DATE: Sine Die  
(91st day after final adjournment of the 2023 Regular Session)

**STATE OF MICHIGAN  
102ND LEGISLATURE  
REGULAR SESSION OF 2023**

Introduced by Senators Hertel, McCann, Irwin, Wojno, Polehanki, Moss, Geiss, Camilleri,  
McDonald Rivet, Cherry, Klinefelt, Brinks and Anthony

## **ENROLLED SENATE BILL No. 82**

AN ACT to amend 1937 PA 94, entitled “An act to provide for the levy, assessment, and collection of a specific excise tax on the storage, use, or consumption in this state of tangible personal property and certain services; to appropriate the proceeds of that tax; to prescribe penalties; and to make appropriations,” (MCL 205.91 to 205.111) by adding section 4ll.

*The People of the State of Michigan enact:*

Sec. 4ll. (1) Beginning 90 days after the effective date of the amendatory act that added this section through December 31, 2024, the tax levied under this act does not apply to the storage, use, or consumption of a firearm safety device. 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.

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.



---

Secretary of the Senate



---

Clerk of the House of Representatives

Approved \_\_\_\_\_

---

Governor