

The Senate Insurance and Labor Committee offered the following substitute to SB 229:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 16-7-80 of the Official Code of Georgia Annotated, relating to  
2 definitions applicable to bombs, explosives, and chemical and biological weapons, and  
3 Chapter 10 of Title 25 of the Official Code of Georgia Annotated, relating to the regulation  
4 of fireworks, so as to authorize the possession and transportation of consumer fireworks and  
5 to authorize the sale of consumer fireworks under certain circumstances as determined by the  
6 local governing authority of municipalities and counties; to provide for penalties for certain  
7 violations related to the sale or purchase of fireworks; to amend Title 48 of the Official Code  
8 of Georgia Annotated, relating to revenue and taxation, so as to provide for an excise tax on  
9 the sale of consumer fireworks to be dedicated equally to the Georgia Trauma Care Network  
10 Commission and the Georgia Firefighter Standards and Training Council and to provide for  
11 funding of public safety through the levy and collection of a local option sales and use tax;  
12 to provide for related matters; to provide for a contingent effective date and applicability; to  
13 provide for automatic repeal under certain conditions; to repeal conflicting laws; and for  
14 other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

16 Code Section 16-7-80 of the Official Code of Georgia Annotated, relating to definitions  
17 applicable to bombs, explosives, and chemical and biological weapons, is amended by  
18 revising paragraph (8) to read as follows:

19 "16-7-80.

20 (8) 'Explosive' means any chemical compound or other substance or mechanical system  
21 intended for the purpose of producing an explosion capable of causing injury to persons  
22 or damage to property or containing oxidizing and combustible units or other ingredients  
23 in such proportions or quantities that ignition, fire, friction, concussion, percussion, or  
24 detonator may produce an explosion capable of causing injury to persons or damage to  
25 property, including but not limited to the substances designated in Code Section 16-7-81;  
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27 provided, however, that the term explosive shall not include ~~common fireworks~~ consumer  
 28 fireworks as defined by Code Section 25-10-1, model rockets and model rocket engines  
 29 designed, sold, and used for the purpose of propelling recoverable aero models, or toy  
 30 pistol paper caps in which the explosive content does not average more than 0.25 grains  
 31 of explosive mixture per paper cap for toy pistols, toy cannons, toy canes, toy guns, or  
 32 other devices using such paper caps unless such devices are used as a component of a  
 33 destructive device."

34 **SECTION 2.**

35 Chapter 10 of Title 25 of the Official Code of Georgia Annotated, relating to regulation of  
 36 fireworks, is amended by revising Code Section 25-10-1, relating to definitions, as follows:  
 37 "25-10-1.

38 (a) As used in this chapter, the term:

39 (1) 'Consumer fireworks' means fireworks that have been approved by the United States  
 40 Consumer Product Safety Commission as being legally available for sale to and personal  
 41 use by consumers; and shall include any firework device in a finished state, exclusive of  
 42 mere ornamentation, suitable for use by the public that complies with the construction,  
 43 performance, composition, and labeling required by applicable federal regulations.

44 ~~(1)~~(2) 'Fireworks' means any combustible or explosive composition or any substance or  
 45 combination of substances or article prepared for the purpose of producing a visible or  
 46 audible effect by combustion, explosion, deflagration, or detonation, including blank  
 47 cartridges, balloons requiring fire underneath to propel them, firecrackers, torpedoes,  
 48 skyrockets, Roman candles, bombs, sparklers, and other combustibles and explosives of  
 49 like construction, as well as articles containing any explosive or flammable compound  
 50 and tablets and other devices containing an explosive substance.

51 ~~(2)~~(3) 'Proximate audience' means an audience closer to pyrotechnic devices than  
 52 permitted by the National Fire Protection Association Standard 1123, *Code for Fireworks*  
 53 *Display*, as adopted by the Safety Fire Commissioner.

54 ~~(3)~~(4) 'Pyrotechnics' means fireworks.

55 (b) As used in this chapter, the term 'fireworks' shall not include:

56 (1) Model rockets and model rocket engines designed, sold, and used for the purpose of  
 57 propelling recoverable aero models, toy pistol paper caps in which the explosive content  
 58 averages 0.25 grains or less of explosive mixture per paper cap or toy pistols, toy  
 59 cannons, toy canes, toy guns, or other devices using such paper caps; nor shall the term  
 60 'fireworks' include ammunition consumed by weapons used for sporting and hunting  
 61 purposes; and

62 (2) Wire or wood sparklers of 100 grams or less of mixture per item; other sparkling  
 63 items which are nonexplosive and nonaerial and contain 75 grams or less of chemical  
 64 compound per tube or a total of 200 grams or less for multiple tubes; snake and glow  
 65 worms; trick noise makers which include paper streamers, party poppers, string poppers,  
 66 snappers, and drop pops each consisting of 0.25 grains or less of explosive mixture."

### 67 SECTION 3.

68 Said chapter is further amended by revising Code Section 25-10-2, relating to prohibited  
 69 fireworks activities, as follows:

70 "25-10-2.

71 (a) It shall be unlawful for any person, firm, corporation, association, or partnership to  
 72 offer for sale at retail or wholesale, to use or explode or cause to be exploded, or to possess,  
 73 manufacture, transport, or store any fireworks, except as otherwise provided in this chapter.

74 (b)(1) Notwithstanding any provision of this chapter to the contrary, it shall be unlawful  
 75 for any person, firm, corporation, association, or partnership to sell to any person under  
 76 ~~18~~ 21 years of age any items defined in paragraph (2) of subsection (b) of Code Section  
 77 25-10-1 or any consumer fireworks.

78 (2) It shall be unlawful to sell any items defined in paragraph (2) of subsection (b) of  
 79 Code Section 25-10-1 or any consumer fireworks to any person by any means other than  
 80 an in-person, face-to-face sale. Such person shall provide proper identification to the  
 81 seller at the time of such purchase. For purposes of this paragraph, the term 'proper  
 82 identification' means any document issued by a governmental agency containing a  
 83 description of the person, such person's photograph, or both, and giving such person's  
 84 date of birth and includes without being limited to, a passport, military identification card,  
 85 driver's license, or an identification card authorized under Code Sections 40-5-100  
 86 through 40-5-104.

87 (3) It shall be unlawful to use any items defined in paragraph (2) of subsection (b) of  
 88 Code Section 25-10-1 or any consumer fireworks indoors."

### 89 SECTION 4.

90 Said chapter is further amended by adding new Code sections to read as follows:

91 "25-10-10.

92 (a) Any provision of law to the contrary notwithstanding, the governing authority of a  
 93 county, municipality, or consolidated government is authorized to adopt a local ordinance  
 94 authorizing the sale and use of consumer fireworks for areas within such governing  
 95 authority's respective jurisdictional boundaries as provided in this Code section. Such

96 respective governing authority may act at any time by a majority vote adopting an  
97 ordinance or resolution, as appropriate for the governmental entity.

98 (b) Each such governing authority is further authorized to designate reasonable areas  
99 within such jurisdictional area where consumer fireworks may be sold. Fireworks shall  
100 only be sold by retailers at a permanent location. Notwithstanding such authority, if a  
101 retailer has been issued a license to sell consumer fireworks at a permanent location, the  
102 governing authority shall not rescind the authorization to sell consumer fireworks.

103 (c) Each jurisdiction that authorizes the sale of consumer fireworks shall forward the  
104 ordinance or resolution authorizing such sale to the state fire marshal.

105 (d) If a governing authority authorizes the sale of consumer fireworks, then such governing  
106 authority shall not prohibit the use of consumer fireworks within such jurisdiction.

107 25-10-11.

108 (a) A person selling consumer fireworks shall be licensed by the local governing authority  
109 where the fireworks are to be sold. The local governing authority shall not issue a license  
110 to any person who is less than 21 years of age or who has committed any felony offense.  
111 The state fire marshal shall prepare a form application for use by local governing  
112 authorities for applications for a business license to sell fireworks. The form shall be  
113 posted and made available on the state fire marshal's website. The governing authority  
114 shall not charge more than \$1,000.00 for the issuance of a permit. No person shall sell  
115 fireworks without a local business license or occupation certificate. A separate license is  
116 required for each location at which an applicant seeks to sell consumer fireworks.

117 (b)(1) A person selling consumer fireworks shall obtain a permit issued by the state fire  
118 marshal. The state fire marshal shall issue a licence to sell consumer fireworks to an  
119 applicant who:

120 (A) Is not less than 21 years of age;

121 (B) Possesses the required federal permits and local governing authority license;

122 (C) Complies with all of the requirements of this chapter;

123 (D) Has not been convicted of a felony offense;

124 (E) Has not been convicted of an offense or a violation of a rule or regulation involving  
125 fireworks or explosives with the preceding five years; and

126 (F) Has and maintains public liability insurance and product liability insurance with  
127 minimum coverage limits of \$5 million.

128 (2) The state fire marshal shall charge a fee of \$2,000.00 for the initial permit issued to  
129 an applicant and \$1,000.00 for each annual permit.

130 (3) No permit shall be issued by the governing authority to a fireworks retailer until the  
 131 state fire marshal inspects and approves the location for such sales and storage of  
 132 consumer fireworks.

133 (4) The state fire marshal is authorized, in accordance with Chapter 13 of Title 50, the  
 134 'Georgia Administrative Procedure Act,' to revoke or suspend for up to six months a  
 135 permit issued by the state fire marshal or prohibit the sale by any person where such  
 136 person has violated any provisions of this chapter or has committed a felony offense. Any  
 137 person whose permit is revoked shall not be eligible to reapply for a permit for two years  
 138 following the effective date of the revocation.

139 (5) The department is authorized to adopt rules and regulations necessary for the  
 140 enforcement and implementation of the provisions of this Code section.

141 25-10-12.

142 (a) A person authorized to sell consumer fireworks shall store and sell such fireworks only  
 143 in a permanent building dedicated solely to the storage and sale of consumer fireworks,  
 144 novelties, and related products. The building shall not be less than 60 feet from another  
 145 permanent building and may not be less than 300 feet from a structure at which gasoline,  
 146 propane, or other flammable material is sold, dispensed, or maintained. The structure of  
 147 the building shall be constructed, maintained, and operated in accordance with all  
 148 applicable federal, state, and local laws.

149 (b) Authorized retailers of consumer fireworks shall post visibly at the point of sale in a  
 150 conspicuous location the following notice in two-inch black letters:

151 IT IS A CRIME FOR PERSONS UNDER 18 YEARS OF AGE TO PURCHASE,  
 152 POSSESS, OR USE FIREWORKS.  
 153 FURNISHING FIREWORKS TO PERSONS UNDER 18 YEARS OF AGE IS A  
 154 CRIME.'

155 25-10-13.

156 (a) Any person selling fireworks without a license or permit or selling unauthorized  
 157 fireworks shall be guilty of a high and aggravated misdemeanor and upon conviction  
 158 thereof shall be punished by a fine of not more than \$5,000.00 or by imprisonment for not  
 159 less than 12 months, or both.

160 (b) It shall be unlawful to sell consumer fireworks in any county or municipality where  
 161 such governing authority has not authorized the sale of such fireworks within the  
 162 jurisdiction. It shall be unlawful to ship into any municipality or county of this state for  
 163 purposes of sale at retail any consumer fireworks where such governing authority has not  
 164 authorized the sale of such fireworks within the jurisdiction. Any person violating this

165 subsection shall be guilty of a misdemeanor and upon conviction thereof shall be punished  
 166 by a fine of not more than \$1,000.00 or by imprisonment for not less than 12 months, or  
 167 both. A conviction under this subsection shall not merge or be served concurrent with a  
 168 conviction under subsection (a) of this Code section.

169 (c) It shall be unlawful for any person to smoke or carry a match, lighter, or other flame  
 170 producing item or any item which is on fire or which has an open flame into a building  
 171 where consumer fireworks are maintained or sold. Any person violating this subsection  
 172 shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine  
 173 of not more than \$1,000.00 or by imprisonment for not less than 12 months, or both.

174 (d)(1) No person shall sell or provide consumer fireworks to a person less than 18 years  
 175 of age. It shall be an affirmative defense to a prosecution for a violation of this paragraph  
 176 that such person sold or gave consumer fireworks to a person less than 18 years of age  
 177 in reasonable reliance upon a fraudulent identification card.

178 (2) No person who is less than 18 years of age shall purchase or possess consumer  
 179 fireworks or present a false or fraudulent identification card to attempt to purchase  
 180 consumer fireworks.

181 (3) Any person violating this subsection shall be guilty of a misdemeanor and upon  
 182 conviction thereof shall be punished by a fine of not more than \$1,000.00 or by  
 183 imprisonment for not less than 12 months, or both.

184 (e) Any provision of law to the contrary notwithstanding, it shall be lawful to possess and  
 185 transport consumer fireworks within this state."

186 **SECTION 5.**

187 Said chapter is further amended by revising subsection (a) of Code Section 48-8-6, relating  
 188 to limitations on imposition of certain local taxes, as follows:

189 "(a) There shall not be imposed in any jurisdiction in this state or on any transaction in this  
 190 state local sales taxes, local use taxes, or local sales and use taxes in excess of 2 percent.  
 191 For purposes of this prohibition, the taxes affected are any sales tax, use tax, or sales and  
 192 use tax which is levied in an area consisting of less than the entire state, however  
 193 authorized, including such taxes authorized by or pursuant to constitutional amendment,  
 194 except that the following taxes shall not count toward or be subject to such 2 percent  
 195 limitation:

196 (1) A sales and use tax for educational purposes exempted from such limitation under  
 197 Article VIII, Section VI, Paragraph IV of the Constitution;

198 (2) Any tax levied for purposes of a metropolitan area system of public transportation,  
 199 as authorized by the amendment to the Constitution set out at Georgia Laws, 1964, page  
 200 1008; the continuation of such amendment under Article XI, Section I, Paragraph IV(d)

201 of the Constitution; and the laws enacted pursuant to such constitutional amendment;  
 202 provided, however, that the exception provided for under this paragraph shall only apply:

203 (A) In a county in which a tax is being imposed under subparagraph (a)(1)(D) of Code  
 204 Section 48-8-111 in whole or in part for the purpose or purposes of a water capital  
 205 outlay project or projects, a sewer capital outlay project or projects, a water and sewer  
 206 capital outlay project or projects, water and sewer projects and costs as defined under  
 207 paragraph (4) of Code Section 48-8-200, or any combination thereof and with respect  
 208 to which the county has entered into an intergovernmental contract with a municipality,  
 209 in which the average waste-water system flow of such municipality is not less than 85  
 210 million gallons per day, allocating proceeds to such municipality to be used solely for  
 211 water and sewer projects and costs as defined under paragraph (4) of Code Section  
 212 48-8-200. The exception provided for under this subparagraph shall apply only during  
 213 the period the tax under such subparagraph (a)(1)(D) is in effect. The exception  
 214 provided for under this subparagraph shall not apply in any county in which a tax is  
 215 being imposed under Article 2A of this chapter; or

216 (B) In a county in which the tax levied for purposes of a metropolitan area system of  
 217 public transportation is first levied after January 1, 2010, and before November 1, 2012.  
 218 Such tax shall not apply to the following:

219 (i) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport. For  
 220 purposes of this division, a 'qualifying airline' means any person which is authorized  
 221 by the Federal Aviation Administration or another appropriate agency of the United  
 222 States to operate as an air carrier under an air carrier operating certificate and which  
 223 provides regularly scheduled flights for the transportation of passengers or cargo for  
 224 hire. For purposes of this division, a 'qualifying airport' means any airport in the state  
 225 that has had more than 750,000 takeoffs and landings during a calendar year; and  
 226 (ii) The sale of motor vehicles;

227 (3) In the event of a rate increase imposed pursuant to Code Section 48-8-96, only the  
 228 amount in excess of the initial 1 percent sales and use tax and in the event of a newly  
 229 imposed tax pursuant to Code Section 48-8-96, only the amount in excess of a 1 percent  
 230 sales and use tax;

231 (4) A sales and use tax levied under Article 4 of this chapter; ~~and~~

232 (5) A sales and use tax levied under Article 4A of this chapter; and

233 (6) A sales and use tax levied under Article 5 of this chapter.

234 If the imposition of any otherwise authorized local sales tax, local use tax, or local sales  
 235 and use tax would result in a tax rate in excess of that authorized by this subsection, then  
 236 such otherwise authorized tax shall not be imposed."

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**SECTION 6.**

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Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, is amended by adding a new article to be designated Article 4A to read as follows:

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"ARTICLE 4A

241

48-8-220.

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This article shall be known and may be cited as the 'Municipal Option Sales Tax for Fireworks.'

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48-8-221.

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As used in this article, the term:

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(1) 'Consumer fireworks' means fireworks that have been approved by the United States Consumer Product Safety Commission as being legally available for sale to and personal use by consumers.

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(2) 'County' means a county that has authorized the sale of fireworks.

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(3) 'Public safety purposes' means equipment and training for law enforcement officers, firefighters, and emergency medical services.

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48-8-222.

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The governing authority of any county in this state may, subject to the requirement of referendum approval and other requirements of this article, impose within the county a sales and use tax for a limited period of time. Such tax shall only be imposed for public safety purposes. Any tax imposed under this article shall be at the rate of 1 percent. Except as to rate, a tax imposed under this article shall correspond to the tax imposed by Article 1 of this chapter.

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48-8-223.

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(a) A county governing authority voting to impose the tax authorized by this article shall notify the county election superintendent by forwarding to the superintendent a copy of the resolution or ordinance of the municipal governing authority calling for the imposition of the tax.

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(b) Upon receipt of the resolution or ordinance, the county election superintendent shall issue the call for an election for the purpose of submitting the question of the imposition of the tax to the voters of the county. The election superintendent shall issue the call and shall conduct the election on a date and in the manner authorized under Code Section 21-2-540. The election superintendent shall cause the date and purpose of the election to

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269 be published once a week for four weeks immediately preceding the date of the election  
 270 in the legal organ of the county in which the majority of the county population resides or  
 271 in a newspaper having general circulation in the county at least equal to that of the legal  
 272 organ.

273 (c) The ballot shall have written or printed thereon the following:

274 ' ( ) YES    Shall a 1 percent sales and use tax be imposed on the sale of consumer  
 275 fireworks in \_\_\_\_\_ County for purposes of public safety, including  
 276 ( ) NO    the provision of police, fire, and emergency medical services for the  
 277 residents of this county?'

278 (d) All persons desiring to vote in favor of imposing the tax shall vote 'Yes' and all persons  
 279 opposed to levying the tax shall vote 'No.' If more than one-half of the votes cast are in  
 280 favor of imposing the tax, then the tax shall be imposed as provided in this article;  
 281 otherwise, the tax shall not be imposed and the question of imposing the tax shall not again  
 282 be submitted to the voters of the county until after 12 months immediately following the  
 283 month in which the election was held; provided, however, that if an election date  
 284 authorized under Code Section 21-2-540 occurs during the twelfth month immediately  
 285 following the month in which such election was held, the question of imposing the tax may  
 286 be submitted to the voters of the county on such date. The election superintendent shall  
 287 hold and conduct the election under the same rules and regulations as govern special  
 288 elections. The superintendent shall canvass the returns, declare the result of the election,  
 289 and certify the result to the Secretary of State and to the commissioner. The expense of the  
 290 election shall be paid from municipal funds.

291 48-8-224.

292 (a)(1) If the imposition of the tax is approved by referendum, the tax shall be imposed  
 293 on the first day of the next succeeding calendar quarter which begins more than 80 days  
 294 after the date of the election at which the tax was approved by the voters.

295 (2) With respect to services which are regularly billed on a monthly basis, however, the  
 296 resolution or ordinance imposing the tax shall become effective with respect to and the  
 297 tax shall apply to the first regular billing period coinciding with or following the effective  
 298 date specified in paragraph (1) of this subsection. A certified copy of the ordinance or  
 299 resolution imposing the tax shall be forwarded to the commissioner so that it will be  
 300 received within five business days after certification of the election results.

301 (b)(1) No county shall impose at any time more than a single 1 percent tax under this  
 302 article.

303 48-8-225.

304 A tax levied pursuant to this article shall be exclusively administered and collected by the  
305 commissioner for the use and benefit of the county imposing the tax. Such administration  
306 and collection shall be accomplished in the same manner and subject to the same applicable  
307 provisions, procedures, and penalties provided in Article 1 of this chapter. Consumer  
308 fireworks dealers shall be allowed a percentage of the amount of the tax due and accounted  
309 for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying  
310 the amount due if such amount is not delinquent at the time of payment. The deduction  
311 shall be at the rate and subject to the requirements specified under subsections (b) through  
312 (f) of Code Section 48-8-50.

313 48-8-226.

314 Each sales and use tax return remitting sales and use taxes collected under this article shall  
315 separately identify the location of each retail establishment at which any of the sales and  
316 use taxes remitted were collected and shall specify the amount of sales and the amount of  
317 taxes collected at each establishment for the period covered by the return in order to  
318 facilitate the determination by the commissioner that all sales and use taxes imposed by this  
319 article are collected and distributed according to situs of sale.

320 48-8-227.

321 The proceeds of the tax collected by the commissioner in each municipality under this  
322 article shall be disbursed as soon as practicable after collection as follows:

323 (1) One percent of the amount collected shall be paid into the general fund of the state  
324 treasury in order to defray the costs of administration; and

325 (2) Except for the percentage provided in paragraph (1) of this Code section, the  
326 remaining proceeds of the tax shall be distributed to the governing authority of the county  
327 imposing the tax and shall be expended for all purposes specified under Code Section  
328 48-8-222.

329 48-8-228.

330 No tax provided for in this article shall be imposed upon the sale of consumer fireworks  
331 which are ordered by and delivered to the purchaser at a point outside the geographical area  
332 of the county in which the tax is imposed if the delivery is made by the seller's vehicle,  
333 United States mail, or common carrier or by private or contract carrier licensed by the  
334 Federal Highway Administration or the Georgia Public Service Commission.

335 48-8-229.

336 The commissioner shall have the power and authority to promulgate such rules and  
 337 regulations as shall be necessary for the effective and efficient administration and  
 338 enforcement of the collection of the tax authorized to be imposed by this article.

339 48-8-230.

340 The tax authorized by this article shall be in addition to any other local sales and use tax.  
 341 The imposition of any other local sales and use tax within a county, municipality, or special  
 342 district shall not affect the authority of a county to impose the tax authorized by this article  
 343 and the imposition of the tax authorized by this article shall not affect the imposition of any  
 344 otherwise authorized local sales and use tax within the county, municipality, or special  
 345 district.

346 48-8-231.

347 (a) The proceeds received from the tax authorized by this article shall be used by the  
 348 county exclusively for public safety purposes. Such proceeds shall be kept in an account  
 349 separate from other funds of the county and shall not in any manner be commingled with  
 350 other funds of the county prior to expenditure.

351 (b) The governing authority of the county shall maintain a record of each and every  
 352 expenditure which the proceeds of the tax are used. The auditor's report on the financial  
 353 statements shall include an opinion, or disclaimer of opinion, as to whether the record is  
 354 presented fairly in all material respects in relation to all applicable financial statements."

355 **SECTION 7.**

356 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
 357 amended by adding a new chapter to read as follows:

358 "CHAPTER 18

359 48-18-1.

360 As used in this chapter, the term:

361 (1) 'Consumer fireworks' means fireworks that have been approved by the United States  
 362 Consumer Product Safety Commission as being legally available for sale to and personal  
 363 use by consumers.

364 (2) 'Consumer fireworks distributor' means any person, whether located within or outside  
 365 the borders of this state, other than a consumer fireworks dealer, who sells or distributes  
 366 consumer fireworks within or into the boundaries of this state and who:

- 367 (A) Maintains a warehouse, warehouse personnel, and salespersons who regularly  
368 contact and call on consumer fireworks retailers; and
- 369 (B) Is engaged in the business of:
- 370 (i) Importing consumer fireworks into this state or purchasing consumer fireworks  
371 from other consumer fireworks manufacturers or consumer fireworks distributors; and
- 372 (ii) Selling the consumer fireworks to consumer fireworks retailers in this state for  
373 resale but is not in the business of selling the consumer fireworks directly to the  
374 ultimate consumer of the consumer fireworks.
- 375 (3) 'Consumer fireworks retailer' or 'retailer' means any person located within the borders  
376 of this state who conducts retail sales of consumer fireworks to consumers in this state.
- 377 (4) 'Sale' means any sale, transfer, exchange, theft, barter, gift, or offer for sale and  
378 distribution in any manner or by any means whatever.

379 48-18-2.

- 380 (a) An excise tax, in addition to all other taxes of every kind imposed by law, is imposed  
381 upon the sale of consumer fireworks in this state at a rate of 10 percent per item sold.
- 382 (b) The taxes imposed by this chapter are levied with respect to the purchase of consumer  
383 fireworks.
- 384 (c) The taxes imposed by this chapter shall be advanced and paid by the consumer  
385 fireworks distributor to the commissioner for deposit and distribution as provided in this  
386 Code section upon the first taxable transaction within the state, whether or not the  
387 transaction involves the ultimate purchaser or consumer. The consumer fireworks  
388 distributor shall collect the tax from the consumer fireworks retailer or consumer and the  
389 consumer fireworks retailer or consumer shall pay the tax to the consumer fireworks  
390 distributor. The consumer fireworks distributor shall be responsible for the collection of  
391 the tax and the payment of the tax to the commissioner. Whenever consumer fireworks are  
392 shipped from outside the state to anyone other than a distributor, the person receiving the  
393 consumer fireworks shall be deemed to be a distributor and shall be responsible for the tax  
394 on the consumer fireworks and the payment of the tax to the commissioner.
- 395 (d) The amount of taxes advanced and paid to the state as provided in this Code section  
396 shall be added to and collected as a part of the sales price of the consumer fireworks sold  
397 or distributed. The amount of the tax shall be stated separately from the price of the  
398 consumer fireworks.
- 399 (e) The consumer fireworks tax imposed shall be collected only once upon the same  
400 firework.
- 401 (f) All revenues collected pursuant to this Code section shall be paid to the Georgia  
402 Trauma Care Network Commission and the Georgia Firefighter Standards and Training

403 Council in equal amounts. Such moneys shall be remitted equally by the commissioner to  
404 the Georgia Trauma Care Network Commission and the Georgia Firefighter Standards and  
405 Training Council twice annually not later than the first day of November and the first day  
406 of June.

407 (g) The department is authorized to adopt rules and regulations necessary for the  
408 enforcement and implementation of the provisions of this Code section."

409 **SECTION 8.**

410 This Act shall become effective on January 1, 2015, and shall apply to sales conducted on  
411 or after such date only if there is ratified at the November, 2014, general election a  
412 constitutional amendment authorizing the General Assembly to dedicate revenues for the  
413 funding of trauma care and firefighter services in Georgia. If such an amendment to the  
414 Constitution of Georgia is not so ratified, then this Act shall not become effective and shall  
415 stand repealed by operation of law.

416 **SECTION 9.**

417 All laws and parts of laws in conflict with this Act are repealed.