

House Bill 110 (AS PASSED HOUSE AND SENATE)

By: Representatives Roberts of the 155<sup>th</sup>, Turner of the 21<sup>st</sup>, McCall of the 33<sup>rd</sup>, Fleming of the 121<sup>st</sup>, and LaRiccia of the 169<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 3 of Article 4 of Chapter 11 of Title 16 of the Official Code of Georgia  
2 Annotated, relating to carrying and possession of firearms, so as to provide for the possession  
3 of consumer fireworks within a school safety zone; to amend Chapter 10 of Title 25 of the  
4 Official Code of Georgia Annotated, relating to regulation of fireworks, so as to provide for  
5 the sale of consumer fireworks; to provide for definitions; to provide for the use or explosion  
6 of consumer fireworks during certain times and dates and for exceptions; to provide for  
7 licensing; to revise penalties; to provide for enforcement of said chapter; to render certain  
8 devices unlawful that require a flame for propulsion or lighting; to amend Chapter 60 of Title  
9 36 of the Official Code of Georgia Annotated, relating to provisions applicable to counties  
10 and municipal corporations, so as to clarify local governments' role in regulating or  
11 prohibiting the sale and use of consumer fireworks; to amend Chapter 13 of Title 48 of the  
12 Official Code of Georgia Annotated, relating to specific, business, and occupation taxes, so  
13 as to provide for an excise tax on the sale of consumer fireworks; to provide for criminal  
14 penalties; to provide for related matters; to provide for an effective date; to repeal conflicting  
15 laws; and for other purposes.

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

17 style="text-align:center">**SECTION 1.**

18 Part 3 of Article 4 of Chapter 11 of Title 16 of the Official Code of Georgia Annotated,  
19 relating to carrying and possession of firearms, is amended in Code Section 16-11-127.1,  
20 relating to carrying weapons within school safety zones, at school functions, or on a bus or  
21 other transportation furnished by a school, by revising paragraph (1) of subsection (b) as  
22 follows:

23 "(b)(1) Except as otherwise provided in subsection (c) of this Code section, it shall be  
24 unlawful for any person to carry to or to possess or have under such person's control  
25 while within a school safety zone, or at a school function, or on a bus or other  
26 transportation furnished by a school any weapon or explosive compound, other than

27 fireworks or consumer fireworks the possession of which is regulated by Chapter 10 of  
 28 Title 25."

29 **SECTION 2.**

30 Chapter 10 of Title 25 of the Official Code of Georgia Annotated, relating to regulation of  
 31 fireworks, is amended by revising Code Section 25-10-1, relating to definitions, as follows:  
 32 "25-10-1.

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

34 (1) 'Consumer fireworks' means any small fireworks devices containing restricted  
 35 amounts of pyrotechnic composition, designed primarily to produce visible or audible  
 36 effects by combustion, that comply with the construction, chemical composition, and  
 37 labeling regulations of the United States Consumer Product Safety Commission as  
 38 provided for in Parts 1500 and 1507 of Title 16 of the Code of Federal Regulations, the  
 39 United States Department of Transportation as provided for in Part 172 of Title 49 of the  
 40 Code of Federal Regulations, and the American Pyrotechnics Association as provided for  
 41 in the 2001 American Pyrotechnics Association Standard 87-1, and additionally shall  
 42 mean Roman candles.

43 (2) 'Consumer fireworks retail sales facility' shall have the same meaning as provided for  
 44 by NFPA 1124.

45 (3) 'Consumer fireworks retail sales stand' shall have the same meaning as provided for  
 46 by NFPA 1124.

47 (4) 'Distributor' means any person, firm, corporation, association, or partnership which  
 48 sells consumer fireworks.

49 ~~(4)~~(5) 'Fireworks' means any combustible or explosive composition or any substance or  
 50 combination of substances or article prepared for the purpose of producing a visible or  
 51 audible effect by combustion, explosion, deflagration, or detonation, including blank  
 52 cartridges, balloons requiring fire underneath to propel them, firecrackers, torpedos,  
 53 skyrockets, Roman candles, bombs, sparklers, and other combustibles and explosives of  
 54 like construction, as well as articles containing any explosive or flammable compound  
 55 and tablets and other devices containing an explosive substance.

56 (6) 'NFPA 1124' means the National Fire Protection Association Standard 1124, *Code*  
 57 *for the Manufacture, Transportation, Storage, and Retail Sales of Fireworks and*  
 58 *Pyrotechnic Articles*, 2006 Edition.

59 (7) 'Nonprofit group' means any entity exempt from taxation under Section 501(c)(3) of  
 60 the Internal Revenue Code of 1986.

61 ~~(2)~~(8) 'Proximate audience' means an audience closer to pyrotechnic devices than  
 62 permitted by the National Fire Protection Association Standard 1123, *Code for Fireworks*  
 63 *Display*, as adopted by the Safety Fire Commissioner.

64 ~~(3)~~(9) 'Pyrotechnics' means fireworks.

65 (11) 'Retail chain' means a person, firm, corporation, association, or partnership with  
 66 more than one store, where all such stores are collectively known to the public by the  
 67 same name or share central management.

68 (12) 'Store' shall have the same meaning as provided for by NFPA 1124.

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

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

76 (2) Wire or wood sparklers of 100 grams or less of mixture per item; other sparkling  
 77 items which are nonexplosive and nonaerial and contain 75 grams or less of chemical  
 78 compound per tube or a total of ~~200~~ 500 grams or less for multiple tubes; snake and glow  
 79 worms; smoke devices; or trick noise makers which include paper streamers, party  
 80 peppers, string peppers, snappers, and drop pops each consisting of 0.25 grains or less of  
 81 explosive mixture."

82

### SECTION 3.

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

85 "25-10-2.

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

90 (b)(1) Notwithstanding any provision of this chapter to the contrary, it shall be unlawful  
 91 for any person, firm, corporation, association, or partnership to sell ~~to any person under~~  
 92 ~~18 years of age~~ consumer fireworks or any items defined in paragraph (2) of  
 93 subsection (b) of Code Section 25-10-1 to any person under 18 years of age.

94 (2) It shall be unlawful to sell consumer fireworks or any items defined in paragraph (2)  
 95 of subsection (b) of Code Section 25-10-1 to any person by any means other than an  
 96 in-person, face-to-face sale. Such person shall provide proper identification to the seller  
 97 at the time of such purchase. For purposes of this paragraph, the term 'proper  
 98 identification' means any document issued by a governmental agency containing a  
 99 description of the person; or such person's photograph, or both, and giving such person's

100 date of birth and includes without being limited to; a passport, military identification card,  
101 driver's license, or an identification card authorized under Code Sections 40-5-100  
102 through 40-5-104.

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

105 (B) Except as provided for in subparagraph (D) of this paragraph and subject to  
106 paragraph (4) of this subsection, it shall be lawful for any person, firm, corporation,  
107 association, or partnership to use or explode or cause to be exploded any consumer  
108 fireworks on any day between the hours of 10:00 A.M. and 12:00 Midnight only;  
109 provided, however, that it shall be lawful for any person, firm, corporation, association,  
110 or partnership to use or explode or cause to be exploded any consumer fireworks on  
111 January 1, July 3, July 4, and December 31 of each year between the hours of 12:00  
112 Midnight and 2:00 A.M.

113 (C) Subject to paragraph (4) of this subsection, it shall be lawful for any person, firm,  
114 corporation, association, or partnership to use or explode or cause to be exploded any  
115 consumer fireworks anywhere in this state except:

116 (i) As provided for under subparagraph (A) of this paragraph;

117 (ii) In any location where such person, firm, corporation, association, or partnership  
118 is not lawfully present or is not otherwise lawfully permitted to use or explode or  
119 cause to be exploded any consumer fireworks; or

120 (iii) Within 100 yards of a nuclear power facility or a facility engaged in the retail  
121 sale of gasoline or the production, refining, processing, or blending of gasoline for  
122 such retail purposes.

123 (D) Any person, firm, corporation, association, or partnership may use or explode or  
124 cause to be exploded any consumer fireworks on any day at a time not provided for  
125 under subparagraph (B) of this paragraph if such person, firm, corporation, association,  
126 or partnership is issued a special use permit pursuant to the law of a governing authority  
127 of a county or municipal corporation for the use or explosion of consumer fireworks in  
128 a location within such county or municipality at a time not provided for under  
129 subparagraph (B) of this paragraph. Such special use permit shall designate the time  
130 or times and location that such person, firm, corporation, association, or partnership  
131 may use or explode or cause to be exploded such consumer fireworks. A fee assessed  
132 by a county or municipal corporation for the issuance of a special use permit pursuant  
133 to this subparagraph shall not exceed \$100.00. No governing authority or official of a  
134 county, municipality, or other political subdivision shall bear liability for any decisions  
135 made pursuant to this Code section.

136 (4)(A) It shall be lawful for any person 18 years of age or older to use or explode or  
137 cause to be exploded or to possess, manufacture, transport, or store consumer fireworks.  
138 (B) To the extent otherwise permitted by law, it shall be lawful for any person who is  
139 16 or 17 years of age to possess or transport consumer fireworks, provided that such  
140 person is serving as an assistant to a distributor licensed under subsection (c) of Code  
141 Section 25-10-5.1 or the nonprofit group benefiting from such distributor's application  
142 pursuant to subsection (c) of Code Section 25-10-5.1 and is not transporting such  
143 consumer fireworks on a highway which constitutes a part of The Dwight D.  
144 Eisenhower System of Interstate and Defense Highways.  
145 (5)(A) It shall be lawful for any person 18 years of age or older to sell or to offer for  
146 sale at retail or wholesale any consumer fireworks pursuant to the requirements of this  
147 chapter.  
148 (B) It shall be lawful for any person who is 16 or 17 years of age to sell or to offer for  
149 sale at retail or wholesale any consumer fireworks, provided that such person is serving  
150 as an assistant to a distributor licensed under subsection (c) of Code Section 25-10-5.1  
151 or the nonprofit group benefiting from such distributor's application pursuant to  
152 subsection (c) of Code Section 25-10-5.1.  
153 (6)(A) It shall be lawful to sell consumer fireworks from a permanent consumer  
154 fireworks retail sales facility or store only if such permanent consumer fireworks retail  
155 sales facility or store is:  
156 (i) In compliance with the requirements for such a permanent consumer fireworks  
157 retail sales facility or store in the selling of consumer fireworks as provided for in  
158 NFPA 1124; and  
159 (ii) Selling consumer fireworks of a distributor licensed pursuant to subsection (b)  
160 or (d) of Code Section 25-10-5.1.  
161 (B) It shall be lawful to sell consumer fireworks from a temporary consumer fireworks  
162 retail sales stand only if such temporary consumer fireworks retail sales stand is:  
163 (i) In compliance with the requirements for such a temporary consumer fireworks  
164 retail sales stand in the selling of consumer fireworks as provided for in NFPA 1124;  
165 (ii) Within 1,000 feet of a fire hydrant of a county, municipality, or other political  
166 subdivision or a fire department connection of a building affiliated with such  
167 consumer fireworks retail sales stand, unless the chief administrative officer of the  
168 fire department of a county, municipality, or other political subdivision or chartered  
169 fire department legally organized to operate in this state pursuant to Chapter 3 of this  
170 title and having operational authority over such location of the temporary consumer  
171 fireworks retail sales stand provides in writing that such temporary consumer

172 fireworks retail sales stand may operate in excess of 1,000 feet from such fire hydrant  
 173 or fire department connection; and  
 174 (iii) Selling consumer fireworks of a distributor licensed pursuant to subsection (c)  
 175 of Code Section 25-10-5.1.  
 176 No distributor licensed pursuant to subsection (c) of Code Section 25-10-5.1 shall at  
 177 any one time operate more than two temporary consumer fireworks retail sales stands  
 178 for each license issued to such distributor under subsection (b) or (d) of Code Section  
 179 25-10-5.1, except that a distributor which is a retail chain and which is licensed  
 180 pursuant to subsection (d) of Code Section 25-10-5.1 shall not at any one time operate  
 181 more than two temporary consumer fireworks retail sales stands for each store of such  
 182 retail chain. Such temporary consumer fireworks retail sales stands shall be located  
 183 within the same county as the location of such permanent consumer fireworks retail  
 184 sales facility or store provided for under subsection (b) or (d) of Code Section  
 185 25-10-5.1; provided, however, that if a county does not have a distributor licensed  
 186 pursuant to subsection (b) or (d) of Code Section 25-10-5.1 offering consumer  
 187 fireworks for sale from a permanent consumer fireworks retail sales facility or store  
 188 within its boundaries, then a distributor licensed pursuant to subsection (b) or (d) of  
 189 Code Section 25-10-5.1 offering consumer fireworks for sale from a permanent  
 190 consumer fireworks retail sales facility or store within 75 miles of the perimeter of the  
 191 boundaries of such county may locate one of the two temporary consumer fireworks  
 192 retail sales stands in the unserved county.  
 193 (C) It shall be unlawful to sell consumer fireworks from any motor vehicle or from a  
 194 trailer towed by a motor vehicle."

195 **SECTION 4.**

196 Said chapter is further amended by adding a new Code section to read as follows:

197 "25-10-5.1.

198 (a)(1) A license pursuant to this Code section shall only be issued to a distributor that:  
 199 (A) Complies with all the requirements of this chapter; and  
 200 (B) Maintains at all times public liability and product liability insurance with minimum  
 201 coverage limits of \$2 million to cover the losses, damages, or injuries that might ensue  
 202 to persons or property as a result of selling consumer fireworks.  
 203 (2) Any person who knowingly and willfully makes a false, fictitious, or fraudulent  
 204 statement of representation in an application executed pursuant to this Code section shall  
 205 be guilty of a violation of Code Section 16-10-20.  
 206 (b)(1) The initial license fee for a distributor selling consumer fireworks from a  
 207 permanent consumer fireworks retail sales facility shall be \$5,000.00 per location.

208 payable to the Safety Fire Commissioner. Upon a finding that a distributor has met the  
209 requirements of paragraph (1) of subsection (a) of this Code section and upon payment  
210 of such license fee, such initial license shall be issued by the Safety Fire Commissioner  
211 and shall identify the permanent consumer fireworks retail sales facility applicable to  
212 such license. Such initial license shall expire on January 31 of the year after such initial  
213 license was issued. After such initial license, such distributor may annually renew such  
214 initial license for \$1,000.00 per year, payable to the Safety Fire Commissioner. Upon  
215 finding that a distributor has met the requirements of paragraph (1) of subsection (a) of  
216 this Code section and upon payment of such license fee, such annual license shall be  
217 issued by the Safety Fire Commissioner and shall identify the permanent consumer  
218 fireworks retail sales facility applicable to such license. Such annual license shall expire  
219 on January 31 of each year; provided, however, that a distributor shall not apply for an  
220 annual license earlier than 30 days prior to the expiration of an initial license or annual  
221 license.

222 (2) The determination by the Safety Fire Commissioner of whether a distributor has met  
223 requirements for the issuance of a license required by this subsection shall be made  
224 within 15 days of the submission of an application for any such license. Such application  
225 shall be in writing and, if the Safety Fire Commissioner provides for a written form for  
226 the application for a license pursuant to this Code section, upon such form as may be  
227 provided by the Safety Fire Commissioner. If a determination has not been made within  
228 the time provided for by this paragraph, or for an appeal of a determination by the Safety  
229 Fire Commissioner, a distributor may seek review from the judge of the probate court of  
230 the county of the location or proposed location of the permanent consumer fireworks  
231 retail sales facility. Such judge may provide for the issuance or nonissuance of a license  
232 and for the payment of license fees in such manner as is consistent with the provisions  
233 of this subsection.

234 (c)(1) The license fee for a distributor selling consumer fireworks from a temporary  
235 consumer fireworks retail sales stand shall be \$500.00 per location, payable to the  
236 governing authority of the county, municipality, or other political subdivision of this state  
237 in whose boundaries such temporary consumer fireworks retail sales stand shall be  
238 located or is proposed to be located. Upon finding that a distributor has met the  
239 requirements of paragraph (1) of subsection (a) of this Code section, has a license  
240 pursuant to subsection (b) or (d) of this Code section for a location applicable to the  
241 location of such temporary consumer fireworks retail sales stand as provided for in  
242 subparagraph (b)(6)(B) of Code Section 25-10-2, has no more than the allowable  
243 temporary consumer fireworks retail sales stands pursuant to subparagraph (b)(6)(B) of  
244 Code Section 25-10-2, that the sales of consumer fireworks from such temporary

245 consumer fireworks retail sales stand shall accrue to the benefit of a nonprofit group, and  
246 upon payment of such license fee, such license shall be issued by the fire department of  
247 the county, municipality, or other political subdivision or the chartered fire department  
248 legally organized to operate in this state pursuant to Chapter 3 of this title and having  
249 operational authority of the area in which such temporary consumer fireworks retail sales  
250 stand shall be located or is proposed to be located; provided, however, that no such  
251 license shall be issued prior to January 1, 2016. Such license shall identify the temporary  
252 consumer fireworks retail sales stand applicable to such license and shall expire 90 days  
253 after the issuance of such license.

254 (2) A determination by a fire department as provided for under paragraph (1) of this  
255 subsection of whether a distributor has met requirements for the issuance of a license  
256 pursuant to this subsection shall be made within 15 days of the submission of an  
257 application for any such license. Such application shall be in writing and, if such fire  
258 department provides for a written form for the application for a license pursuant to this  
259 Code section, upon such form as may be provided by such fire department. If a  
260 determination has not been made within the time provided for by this paragraph, or for  
261 an appeal of a determination by such fire department, a distributor may seek review from  
262 the judge of the probate court of the county of the location or proposed location of the  
263 temporary consumer fireworks retail sales stand. Such judge may provide for the  
264 issuance or nonissuance of a license and for the payment of license fees in such manner  
265 as is consistent with the provisions of this subsection.

266 (3) A nonprofit group benefiting from the sale of consumer fireworks pursuant to this  
267 Code section shall directly participate in operating the temporary consumer fireworks  
268 retail sales stand. It shall be unlawful for a nonprofit group or any agent or bona fide  
269 representative of a nonprofit group to knowingly lend the name of the nonprofit group or  
270 allow the identity of the nonprofit group to be used for the license under this subsection  
271 if such nonprofit group is not directly participating in operating such temporary consumer  
272 fireworks retail sales stand.

273 (4) The governing authority of a county, municipality, or other political subdivision  
274 receiving fees pursuant to this Code section shall expend such fees for public safety  
275 purposes.

276 (5) A distributor licensed pursuant to this subsection shall submit a list of the names and  
277 addresses, including the counties, of each temporary consumer fireworks retail sales stand  
278 at which such distributor has consumer fireworks offered for sale pursuant to this Code  
279 section to the Safety Fire Commissioner. Such list shall be submitted by January 31 of  
280 each year and such distributor shall amend such list, or file an initial list if such  
281 distributor first becomes licensed after January 31 of a particular year, within 45 days of

282 having such distributor's consumer fireworks offered for sale at a location not previously  
283 included on such list. The Safety Fire Commissioner shall make such list publicly  
284 available for inspection. In making determinations as provided for under this subsection,  
285 fire departments shall reference the list provided for by this paragraph.

286 (d)(1) The initial license fee for a distributor selling consumer fireworks from a store  
287 shall be \$5,000.00, payable to the Safety Fire Commissioner, provided that, if a store is  
288 a retail chain, one payment of \$5,000.00 shall satisfy such license fee for each store of  
289 the retail chain. Upon finding that a distributor has met the requirements of paragraph  
290 (1) of subsection (a) of this Code section, such initial license shall be issued by the Safety  
291 Fire Commissioner and, if issued to a store which is a retail chain, shall be a license for  
292 each current or future store of the retail chain. Such initial license shall expire on January  
293 31 of the year after such initial license was issued. After such initial license, such  
294 distributor may annually renew such initial license for \$1,000.00 per year, payable to the  
295 Safety Fire Commissioner, provided that, if a store is a retail chain, one payment of  
296 \$1,000.00 shall satisfy such license fee for each store of the retail chain. Upon finding  
297 that a distributor has met the requirements of paragraph (1) of subsection (a) of this Code  
298 section, such annual license shall be issued by the Safety Fire Commissioner and, if  
299 issued to a store which is a retail chain, shall be a license for each current or future store  
300 of the retail chain. Such annual license shall expire on January 31 of each year; provided,  
301 however, that a distributor shall not apply for an annual license earlier than 30 days prior  
302 to the expiration of an initial license or annual license.

303 (2) The determination by the Safety Fire Commissioner of whether a distributor has met  
304 requirements for the issuance of a license required by this subsection shall be made  
305 within 15 days of the submission of an application for any such license. Such application  
306 shall be in writing and, if the Safety Fire Commissioner provides for a written form for  
307 the application for a license pursuant to this Code section, upon such form as may be  
308 provided by the Safety Fire Commissioner. If a determination has not been made within  
309 the time provided for by this paragraph, or for an appeal of a determination by the Safety  
310 Fire Commissioner, a distributor may seek review from the judge of the probate court of  
311 the county of the location or proposed location of the store from which consumer  
312 fireworks will be sold. Such judge may provide for the issuance or nonissuance of a  
313 license and for the payment of license fees in such manner as is consistent with the  
314 provisions of this subsection."

315 **SECTION 5.**

316 Said chapter is further amended by revising Code Section 25-10-6, relating to fireworks  
317 manufactured, sold, or stored in violation of this chapter declared contraband and seizure and  
318 disposition, as follows:

319 "25-10-6.

320 The state fire marshal shall enforce the provisions of this chapter. Applicable fire  
321 departments of a county, municipality, or other political subdivision or a chartered fire  
322 department shall refer cases for enforcement under subsection (c) of Code Section  
323 25-10-5.1 to the state fire marshal. All fireworks manufactured, offered for sale, exposed  
324 for sale, or stored in violation of this chapter are declared to be contraband and may be  
325 seized, taken, and removed, or caused to be removed and destroyed at the expense of the  
326 owner thereof by the state fire marshal, the Georgia State Patrol, or any sheriff or local  
327 police official."

328 **SECTION 6.**

329 Said chapter is further amended by revising Code Section 25-10-9, relating to penalty for  
330 illegal sale of sparklers or other devices, as follows:

331 "25-10-9.

332 Notwithstanding any provision of this chapter to the contrary, any person, firm,  
333 corporation, association, or partnership ~~who or which~~ that knowingly violates ~~subsection~~  
334 ~~(b) of Code Section 25-10-2~~ this chapter may be punished by a fine not to exceed ~~\$100.00~~  
335 \$2,500.00. Each sales transaction in violation of ~~subsection (b) of Code Section 25-10-2~~  
336 this chapter shall be a separate offense."

337 **SECTION 7.**

338 Said chapter is further amended by adding a new Code section to read as follows:

339 "25-10-10.

340 It shall be unlawful for any person, firm, corporation, association, or partnership to release  
341 or cause to be released any balloon, bag, parachute, or other similar device which requires  
342 fire underneath for propulsion or to release or cause to be released any floating water  
343 lantern or wish lantern which uses a flame to create a lighting effect in any public  
344 waterway, lake, pond, stream, or river."

345 **SECTION 8.**

346 Chapter 60 of Title 36 of the Official Code of Georgia Annotated, relating to provisions  
347 applicable to counties and municipal corporations, is amended by revising Code Section  
348 36-60-24, relating to the sale of products or services, as follows:

349 "36-60-24.

350 (a) The governing authority of a county or municipal corporation shall not prohibit the sale  
 351 or use or explosion of consumer fireworks or products or services which ~~products or~~  
 352 ~~services~~ are lawful under subsection (b) of Code Section 25-10-1, unless such prohibition  
 353 is expressly authorized by ~~the general law of the state.~~

354 (b) If the sale of a product or service is regulated by ~~subsection (b) of Code Section~~  
 355 ~~25-10-1~~ Chapter 10 of Title 25, the governing authority of a county or municipal  
 356 corporation shall not enact additional regulation of the sale or use or explosion of such  
 357 product or service, unless such additional regulation is expressly authorized by general law.

358 (c) Notwithstanding subsections (a) and (b) of this Code section, the governing authority  
 359 of a county or municipal corporation may provide for permits or licenses for the sale or use  
 360 of consumer fireworks as provided for under subsection (c) of Code Section 25-10-5.1.

361 (d) Notwithstanding subsections (a) and (b) of this Code section, the governing authority  
 362 of a county may further regulate the sale of consumer fireworks from temporary consumer  
 363 fireworks retail sales stands.

364 (e) The governing authority of a county shall not unreasonably delay or deny an  
 365 application for a temporary consumer fireworks retail sales stand.

366 (f) For purposes of this subsection, the terms 'consumer fireworks' and 'consumer  
 367 fireworks retail sales stand' shall have the same meanings as provided in Code Section  
 368 25-10-1.

369 (c)(g) Any ordinance enacted before, on, or after July 1, 2006, by a county or municipal  
 370 corporation in violation of this Code section is void."

371 **SECTION 9.**

372 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,  
 373 business, and occupation taxes, is amended by adding a new article to read as follows:

374 "ARTICLE 7

375 48-13-130.

376 As used in this article, the term:

377 (1) 'Consumer fireworks' shall have the same meaning as provided for in Code Section  
 378 25-10-1.

379 (2) 'Seller' means the person who is issued a license pursuant to Code Section 25-10-5.1.

380 48-13-131.

381 (a) An excise tax, in addition to all other taxes of every kind imposed by law, is imposed  
382 upon the sale of consumer fireworks and any items provided for in paragraph (2) of  
383 subsection (b) of Code Section 25-10-1 in this state at a rate of 5 percent per item sold.

384 (b) The excise tax imposed by this article shall be paid by the seller and due and payable  
385 in the same manner as would be otherwise required under Article 1 of Chapter 8 of this  
386 title.

387 48-13-132.

388 A seller who knowingly and willfully violates the requirements of this article shall be  
389 assessed a civil penalty of not more than \$10,000.00 in addition to the amount of tax due.

390 48-13-133.

391 The department is authorized to adopt rules and regulations necessary for the enforcement  
392 and implementation of the provisions of this Code section."

393 **SECTION 10.**

394 This Act shall become effective on July 1, 2015.

395 **SECTION 11.**

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