

Senate Bill 350

By: Senators Mullis of the 53rd, Watson of the 1st, Harper of the 7th, Shafer of the 48th, Kennedy of the 18th and others

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend Article 7 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to taxation of consumer fireworks, so as to dedicate moneys collected from the
3 excise tax on the sale of consumer fireworks for trauma care, fire services, and local public
4 safety purposes; to provide for related matters; to provide for an effective date contingent on
5 a certain ratification of the Constitution of Georgia; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 7 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
10 taxation of consumer fireworks, is amended by revising Code Section 48-13-131, relating to
11 excise tax imposed, rate of taxation, and payment, as follows:

12 "48-13-131.

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

16 (b) Moneys collected from the excise tax on the sale of consumer fireworks as provided
17 for under subsection (a) of this Code section, and pursuant to Article III, Section IX,
18 Paragraph VI of the Constitution of Georgia, shall be used as follows:

19 (1) The amount of 55 percent shall be provided to the Georgia Trauma Care Network
20 Commission for purposes provided for under Code Section 31-11-102;

21 (2) The amount of 40 percent shall be provided to the Georgia Firefighter Standards and
22 Training Council to improve the equipping and training of firefighters and to improve the
23 rating of fire departments in this state by the Insurance Services Office; and

24 (3) The amount of 5 percent shall be provided to the local governments within whose
25 boundaries the sale of consumer fireworks was made; provided, however, that such
26 provision shall be used by such local governments for public safety purposes only.

27 ~~(b)~~(c) The excise tax imposed by this article shall be paid by the seller and due and
28 payable in the same manner as would be otherwise required under Article 1 of Chapter 8
29 of this title."

30

SECTION 2.

31 This Act shall become effective on January 1, 2017, only if there is ratified at the 2016
32 general election an amendment to the Constitution of Georgia which authorizes the General
33 Assembly to provide for the use, dedication, and deposit of revenues raised by an excise tax
34 on the sale of fireworks or consumer fireworks for purposes of trauma care, fire services, and
35 local public safety.

36

SECTION 3.

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