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

A BILL TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

48-13-131. (a) An excise tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale of consumer fireworks and any items provided for in paragraph (2) of subsection (b) of Code Section 25-10-1 in this state at a rate of 5 percent per item sold.

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

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

(2) The amount of 40 percent shall be provided to the Georgia Firefighter Standards and Training Council to be exclusively used for the implementation of a grant program to improve the equipping and training of firefighters and to improve the rating of fire departments in this state by the Insurance Services Office; and

(3) The amount of 5 percent shall be provided to local governments to be used solely for public safety purposes consisting of the operation of 9-1-1 systems under Part 4 of Article...
2 of Chapter 5 of Title 46. The commissioner shall include such amount as a part of the 9-1-1 distribution made on or before October 15 of each year to such local governments.

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

SECTION 2.

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

SECTION 3.

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