

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

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 be exclusively used for the implementation of a grant program to  
23 improve the equipping and training of firefighters and to improve the rating of fire  
24 departments in this state by the Insurance Services Office; and

25 (3) The amount of 5 percent shall be provided to local governments to be used solely for  
26 public safety purposes consisting of the operation of 9-1-1 systems under Part 4 of Article

27 2 of Chapter 5 of Title 46. The commissioner shall include such amount as a part of the  
28 9-1-1 distribution made on or before October 15 of each year to such local governments.  
29 ~~(b)~~(c) The excise tax imposed by this article shall be paid by the seller and due and  
30 payable in the same manner as would be otherwise required under Article 1 of Chapter 8  
31 of this title."

32 **SECTION 2.**

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

38 **SECTION 3.**

39 All laws and parts of laws in conflict with this Act are repealed.