

MICHIGAN FIREWORKS SAFETY ACT (EXCERPT)
Act 256 of 2011

28.458 Fireworks safety fee; imposition; payment; deposit in fireworks safety fund; failure to comply as misdemeanor; fine.

Sec. 8. (1) A user fee, known as the fireworks safety fee, is imposed on retail transactions made in this state for consumer fireworks and low-impact fireworks as provided in section 9.

(2) A person that acquires consumer fireworks or low-impact fireworks in a retail transaction is liable for the fireworks safety fee on the transaction and, except as otherwise provided in this act, shall pay the fireworks safety fee to the retailer as a separate added amount to the consideration in the transaction. The retailer shall collect the fireworks safety fee as an agent for the state.

(3) The fireworks safety fee shall be deposited in the fireworks safety fund.

(4) A person that knows or should know that he or she is required to comply with the requirements of subsection (2) but fails to collect or remit a fireworks safety fee as required under this section is guilty of a misdemeanor punishable by a fine as follows:

(a) For a first violation of this subsection, not more than \$10,000.00.

(b) For a second violation of this subsection, not more than \$20,000.00.

(c) For a third or subsequent violation of this subsection, not more than \$40,000.00.

History: 2011, Act 256, Eff. Jan. 1, 2012;—Am. 2012, Act 257, Imd. Eff. July 2, 2012.