

**MICHIGAN FIREWORKS SAFETY ACT (EXCERPT)**  
**Act 256 of 2011**

**28.459 Fireworks safety fee; determination; rates; collection allowance.**

Sec. 9. (1) Except as provided in subsections (2) and (3), the fireworks safety fee is determined by the gross retail income from consumer fireworks and low-impact fireworks received by a retail merchant in a retail unitary transaction of consumer fireworks and low-impact fireworks and is imposed before any taxes are applied at the following rates:

FIREWORKS SAFETY FEE	GROSS RETAIL INCOME FROM THE RETAIL UNITARY TRANSACTION		
\$ 0		less than	\$ 0.08
\$ 0.01	at least \$ 0.08	but less than	\$ 0.24
\$ 0.02	at least \$ 0.24	but less than	\$ 0.40
\$ 0.03	at least \$ 0.40	but less than	\$ 0.56
\$ 0.04	at least \$ 0.56	but less than	\$ 0.72
\$ 0.05	at least \$ 0.72	but less than	\$ 0.88
\$ 0.06	at least \$ 0.88	but less than	\$ 1.04

(2) On a retail unitary transaction in which the gross retail income received by the retail merchant is \$1.04 or more, the fireworks safety fee is 6% of that gross retail income as determined before any taxes are applied.

(3) If the fireworks safety fee calculated under subsection (1) results in a fraction of 1/2 cent or more, the amount of the fireworks safety fee shall be rounded to the next additional cent.

(4) The retailer whose retail location is a permanent building or structure may retain 1% of the fireworks safety fees that the retailer collected under this section as a collection allowance.

**History:** 2011, Act 256, Eff. Jan. 1, 2012.