

MICHIGAN FIREWORKS SAFETY ACT (EXCERPT)
Act 256 of 2011

28.460 Fireworks safety fees; remittance; forms; manner; payment liability; past due amounts; aggregate filing; investigation.

Sec. 10.

(1) The retailer or person to whom a consumer fireworks certificate is issued is responsible for remitting all fireworks safety fees as described in section 9 to the department on forms and in the manner prescribed by the department; shall hold the fireworks safety fees collected in trust for the state until remitted to the state; and is personally liable for the payment of the fireworks safety fee money to this state.

(2) The department may refer for collection to the department of treasury past due amounts of the fireworks safety fee consistent with section 13 of 1941 PA 122, MCL 205.13.

(3) A retailer or person shall remit the fireworks safety fees no later than 20 days after the end of each preceding month. A retailer or person that operates 25 or more retail locations in this state that are permanent buildings or structures may remit the fireworks safety fees in an aggregate filing under 1 common identification number as determined by the department.

(4) The department shall investigate any fireworks safety fees reported, but not paid, by a retailer no later than September 30 of each year.

History: 2011, Act 256, Eff. Jan. 1, 2012;—Am. 2013, Act 65, Imd. Eff. June 19, 2013.