

MICHIGAN FIREWORKS SAFETY ACT (EXCERPT)
Act 256 of 2011

28.458 Fireworks safety fee; imposition; payment; deposit in fireworks safety fund; failure to comply; civil 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 fails to collect a fireworks safety fee as required under this section is responsible for a civil fine as follows:

(a) For a first violation, not more than \$5,000.00. If the person is a retailer of low-impact fireworks and, within 30 days of receiving a notice of violation, the person remits to the department the estimated equivalent of the amount the person should have collected under this section, the department shall waive the civil fine described in this subdivision.

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

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

History: 2011, Act 256, Eff. Jan. 1, 2012 ;-- Am. 2012, Act 257, Imd. Eff. July 2, 2012 ;-- Am. 2018, Act 634, Imd. Eff. Dec. 28, 2018