

MICHIGAN FIREWORKS SAFETY ACT (EXCERPT)
Act 256 of 2011

28.460 Fireworks safety fees; remittance; forms; manner; payment liability; past due amounts; aggregate filing; failure to remit; civil fine.

Sec. 10.

(1) A person that holds a consumer fireworks certificate or that is a retailer of low-impact fireworks is responsible for remitting all fireworks safety fees, as described in section 9, to the department. The person shall remit the fees collected with a form provided and in a manner prescribed by the department. The person shall hold in trust for the state the fees collected until those fees are remitted to the state. An individual who holds a consumer fireworks certificate or who is a retailer of low-impact fireworks is personally liable for the payment of the fees collected.

(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 or may initiate subrogation for collection within the department.

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

(4) A person that fails to remit the collected fireworks safety fees, as described in subsection (1), 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 collected fees that are the subject of the violation, 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. 2013, Act 65, Imd. Eff. June 19, 2013 ;-- Am. 2018, Act 634, Imd. Eff. Dec. 28, 2018