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# A BILL FOR AN ACT

RELATING TO FIREWORKS.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. The legislature finds that the expanded use of  
2 fireworks has escalated to a serious public health and safety  
3 problem. The air pollution produced by consumer fireworks  
4 causes respiratory difficulties for the elderly, young children,  
5 and persons with existing respiratory ailments. Consumer  
6 fireworks set off in our neighborhoods create hazardous driving  
7 conditions, cause needless stress for young children and pets,  
8 and overextend our police and fire personnel as they respond to  
9 incidents of fire and injury caused by fireworks. An immediate  
10 reduction in consumer fireworks use is necessary to protect the  
11 health and safety of people in this state.

12           The legislature further finds that imposing a surcharge on  
13 the sale of consumer fireworks is an effective method of  
14 reducing the use of consumer fireworks. A surcharge levied on  
15 fireworks retailers will provide greater controls and  
16 effectively reduce the amount of consumer fireworks used each  
17 year.



1           The purpose of this Act is to reduce the use of consumer  
2 fireworks by imposing a surcharge of fifty per cent of the gross  
3 receipts of the consumer fireworks sold at the retail level.

4           SECTION 2. Chapter 132D, Hawaii Revised Statutes, is  
5 amended by adding a new part to be appropriately designated and  
6 to read as follows:

7                   **"PART           .    CONSUMER FIREWORKS SURCHARGE TAX**

8           **§132D-A   Definitions.** As used in this part, unless the  
9 context otherwise requires:

10           "Department" means the department of taxation.

11           "Director" means the director of taxation.

12           "Consumer fireworks" has the same meaning as defined in  
13 section 132D-2.

14           "Surcharge" means the consumer fireworks surcharge  
15 established under this part.

16                   **§132D-B   Consumer fireworks surcharge tax.**

17 Notwithstanding any other law to the contrary, there is assessed  
18 and shall be collected each month, a consumer fireworks  
19 surcharge of fifty per cent of the gross receipts of the  
20 consumer fireworks sold at retail. The surcharge tax shall be  
21 levied upon the seller of the consumer fireworks at retail.



1           **§132D-C Certificate of registration.** (a) Each licensee  
2 under section 132D-7, as a condition precedent to engaging or  
3 continuing in the business of selling consumer fireworks at  
4 retail, shall register with the director and make a one-time  
5 payment of \$20 to the department. Upon receipt of the payment,  
6 the director shall issue a certificate of registration to the  
7 person. The registration shall not be transferable and shall be  
8 valid only for the person in whose name it is issued and for the  
9 transaction of business at the place designated therein. The  
10 registration, or in lieu thereof a notice stating where the  
11 registration may be inspected and examined, shall at all times  
12 be conspicuously displayed at the place for which it is issued.

13           (b) Any person subject to this part who engages or  
14 continues in the business without registering in conformity with  
15 this part shall be guilty of a misdemeanor.

16           **§132D-D Return and payments; penalties.** (a) On or  
17 before:

- 18           (1) The last day of July and January of each year; and  
19           (2) The end of the month following Chinese new year or any  
20           other cultural use under section 132D-3;



1 every person subject to this part shall file a statement with  
2 the director in a form as the director shall prescribe together  
3 with a payment of the surcharge.

4 (b) If a person becomes delinquent in the payment of the  
5 surcharge, the director may revoke the person's permit.

6 **§132D-E Remittances.** All payments of surcharge imposed  
7 under this part shall be made by cash, bank draft, cashier's  
8 check, money order, or certificate of deposit to the director of  
9 finance. The department shall deposit the moneys into the state  
10 treasury to the credit of the general fund.

11 **§132D-F Rules.** The director shall adopt rules in  
12 accordance with chapter 91 to carry out the purpose of this  
13 part."

14 SECTION 3. This Act shall take effect on December 15,  
15 2009.



**Title:**

Consumer Fireworks; Surcharge

**Description:**

Reduces the use of consumer fireworks by imposing a surcharge of 50 percent of the gross receipts of the consumer fireworks sold at the retail level. Effective December 15, 2009. (SB1060 HD2)

