

1 ENGROSSED SENATE  
2 BILL NO. 687

By: Barrington of the Senate

3 and

4 Armes of the House  
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7 An Act relating to fireworks; amending 68 O.S. 2001,  
8 Sections 1625, as amended by Section 4, Chapter 408,  
9 O.S.L. 2010, and 1634 (68 O.S. Supp. 2010, Section  
10 1625), which relate to firework regulations; updating  
11 reference to fee due date; clarifying sales tax  
collection procedures for fireworks; requiring retail  
firework locations to display certain permit;  
providing an effective date; and declaring an  
emergency.

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14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1625, as  
16 amended by Section 4, Chapter 408, O.S.L. 2010 (68 O.S. Supp. 2010,  
17 Section 1625), is amended to read as follows:

18 Section 1625. The following license fees shall be due and  
19 payable on or before March 1 of each ~~and every~~ year ~~beginning March~~  
20 ~~1, 1981,~~ to the Oklahoma Tax Commission ~~except upon passage of this~~  
21 ~~act, for a period of sixty (60) days after passage, any.~~ Any  
22 licensed manufacturer, distributor or wholesaler permitted to sell  
23 fireworks at wholesale or retail, pursuant to Section 1623 of this  
24 title, may apply for a license.

1           1. A license fee of One Thousand Dollars (\$1,000.00) annually  
2 shall be charged for the license to do business within this state as  
3 a manufacturer. Provided no manufacturer's license shall be issued  
4 without:

5           a. proof of inspection by the State Fire Marshal pursuant  
6           to Section 1633 of this title, and

7           b. proof of workers' compensation coverage pursuant to  
8           the provisions of Title 85 of the Oklahoma Statutes.

9           2. A license fee of One Thousand Dollars (\$1,000.00) annually  
10 shall be charged for the license to do business within this state as  
11 a distributor.

12           3. A license fee of Five Hundred Dollars (\$500.00) annually  
13 shall be charged for the license to do business within this state as  
14 a wholesaler.

15           4. Any person operating a retail location where fireworks are  
16 sold directly to the consumer shall be required to purchase a retail  
17 fireworks license. The retail license fee shall be Ten Dollars  
18 (\$10.00) annually and may be purchased from any licensed wholesaler,  
19 manufacturer or distributor. These serially numbered licenses shall  
20 be made available at any time to the licensed wholesalers,  
21 manufacturers or distributors in books of twenty (20) licenses to a  
22 book. Retail licenses which are unsold may be exchanged for new  
23 licenses. Any person purchasing a retail fireworks license pursuant  
24 to this paragraph shall, at the time of purchasing such license,

1 sign an affidavit attesting to the fact that the name, mailing  
2 address and telephone number of the purchaser as it appears on such  
3 license is correct and that the purchaser operates a retail location  
4 where fireworks are sold directly to the consumer. Said affidavit  
5 shall be an integral but easily detachable part of the application  
6 form for a retail fireworks license. Any person who signs said  
7 affidavit as required by this paragraph when such person knows that  
8 it is not true, upon conviction, shall be guilty of the felony of  
9 perjury and shall be punished as provided for by law.

10 SECTION 2. AMENDATORY 68 O.S. 2001, Section 1634, is  
11 amended to read as follows:

12 Section 1634. A. Any sale of fireworks to a consumer by a  
13 wholesaler, distributor, manufacturer, or a retailer shall be  
14 subject to the levy and collection of sales tax pursuant to the  
15 provisions of the Oklahoma State Tax Code. No exceptions or  
16 exemptions to the Oklahoma Tax Code shall apply to the levy or  
17 collection of sales tax on the sale of fireworks to consumers.

18 B. In addition to any other requirements or procedures provided  
19 by law, all retail firework locations shall have a valid, current  
20 sales tax permit issued by the Oklahoma Tax Commission. The sales  
21 tax permit shall be conspicuously posted in the immediate vicinity  
22 of the sales operation and shall be immediately available for  
23 examination by the public or any enforcement officer.

24 SECTION 3. This act shall become effective July 1, 2011.

