

HOUSE BILL 1443

E4, Q4

4lr2629

By: **Delegates Hornberger, Anderton, Bouchat, Griffith, McComas, Rose, Schmidt, and Tomlinson**

Introduced and read first time: February 9, 2024

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Consumer and Display Fireworks – Regulation and Tax**

3 FOR the purpose of authorizing the sale and possession of certain consumer fireworks,
4 subject to certain requirements and restrictions; altering certain provisions to
5 establish that certain provisions authorizing the State Fire Marshal to issue a
6 certain permit relating to fireworks apply only to certain display fireworks;
7 establishing a certain sales and use tax rate for certain fireworks; requiring the
8 revenue from a certain tax to be distributed to certain funds; and generally relating
9 to consumer and display fireworks.

10 BY repealing and reenacting, with amendments,
11 Article – Public Safety
12 Section 1–308, 8–102, 10–101, 10–103, 10–104, and 10–110
13 Annotated Code of Maryland
14 (2022 Replacement Volume and 2023 Supplement)

15 BY adding to
16 Article – Public Safety
17 Section 10–102.1 and 10–114
18 Annotated Code of Maryland
19 (2022 Replacement Volume and 2023 Supplement)

20 BY repealing and reenacting, without amendments,
21 Article – Public Safety
22 Section 10–109 and 10–111
23 Annotated Code of Maryland
24 (2022 Replacement Volume and 2023 Supplement)

25 BY adding to
26 Article – Tax – General

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



Section 2–1302.3 and 11–104(l)
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Public Safety

10–101.

(a) In this title the following words have the meanings indicated.

(b) [(1)] “1.3 G fireworks” means special fireworks:

(1) designed primarily to produce visible or audible effects by combustion
or explosion[.];

[(2)] “1.3 G fireworks” includes:

(i) toy torpedoes, railway torpedoes, firecrackers and salutes that do
not qualify as 1.4 G fireworks, exhibition display pieces, illuminating projectiles, incendiary
projectiles, and incendiary grenades;

(ii) smoke projectiles or bombs containing expelling charges but
without bursting charges;

(iii) flash powders in inner units not exceeding 2 ounces each, flash
sheets in interior packages, and flash powder or spreader cartridges containing an amount
not exceeding 72 grains of flash powder each; and

(iv) flash cartridges consisting of a paper cartridge shell, small arms
primer, and flash composition, not exceeding 180 grains, all assembled in one piece.]

(2) THAT MEET THE FEDERAL REGULATIONS FOR 1.3 G FIREWORKS;
AND

(3) THAT COMPLY WITH THE CONSTRUCTION, PERFORMANCE,
COMPOSITION, AND LABELING REQUIREMENTS ADOPTED BY THE CONSUMER
PRODUCTS SAFETY COMMISSION IN TITLE 16 OF THE CODE OF FEDERAL
REGULATIONS RELATING TO COMMERCIAL PRACTICES.

(c) [(1)] “1.4 G fireworks” means common fireworks:

(1) designed primarily to produce visible effects by combustion[.];

1 [(2) “1.4 G fireworks” includes:

2 (i) small devices containing less than 2 grains of pyrotechnic
3 composition designed to produce an audible effect;

4 (ii) Roman candles, not exceeding 10 balls, that have a total
5 pyrotechnic composition not exceeding 20 grams and inside tube diameter not exceeding
6 3/8 inch;

7 (iii) sky rockets with sticks, that have a total pyrotechnic composition
8 not exceeding 20 grams and an inside tube diameter not exceeding 1/2 inch;

9 (iv) helicopter-type rockets that have a total pyrotechnic composition
10 not exceeding 20 grams and an inside tube diameter not exceeding 1/2 inch;

11 (v) wheels that have a total pyrotechnic composition not exceeding
12 60 grams for each driver unit or 240 grams for each wheel and an inside tube diameter of
13 driver units not exceeding 1/2 inch;

14 (vi) illuminating torches and colored fire in any form that have a total
15 pyrotechnic composition not exceeding 100 grams each;

16 (vii) dipped sticks that have a pyrotechnic composition containing any
17 perchlorate not exceeding 5 grams;

18 (viii) mines or shells in which the mortar is an integral part, that have
19 a total pyrotechnic composition not exceeding 40 grams;

20 (ix) firecrackers or salutes with casings that have a total pyrotechnic
21 composition not exceeding 2 grains each and external dimensions not exceeding 1 1/2 inches
22 in length or 1/4 inch in diameter; and

23 (x) novelties that consist of two or more 1.4 G fireworks.]

24 **(2) THAT MEET THE FEDERAL REGULATIONS FOR 1.4 G FIREWORKS;**

25 **AND**

26 **(3) THAT COMPLY WITH THE CONSTRUCTION, PERFORMANCE, AND**
27 **LABELING REQUIREMENTS ADOPTED BY THE CONSUMER PRODUCTS SAFETY**
28 **COMMISSION IN TITLE 16 OF THE CODE OF FEDERAL REGULATIONS RELATING TO**
29 **COMMERCIAL PRACTICES.**

30 **(D) “APA 87-1” MEANS THE AMERICAN PYROTECHNICS ASSOCIATION**
31 **STANDARD 87-1: “STANDARD FOR CONSTRUCTION AND APPROVAL FOR**
32 **TRANSPORTATION OF FIREWORKS, NOVELTIES, AND THEATRICAL**

PYROTECHNICS”, 2001 EDITION, OR ANY SUBSEQUENT EDITION.

(E) “CONSUMER FIREWORKS” MEANS ANY COMBUSTIBLE OR EXPLOSIVE COMPOSITION OR ANY SUBSTANCE OR COMBINATION OF SUBSTANCES THAT:

(1) IS INTENDED TO PRODUCE VISIBLE OR AUDIBLE EFFECTS BY COMBUSTION;

(2) IS SUITABLE FOR USE BY THE PUBLIC;

(3) COMPLIES WITH THE CONSTRUCTION, PERFORMANCE, COMPOSITION, AND LABELING REQUIREMENTS ADOPTED BY THE CONSUMER PRODUCTS SAFETY COMMISSION IN TITLE 16 OF THE CODE OF FEDERAL REGULATIONS RELATING TO COMMERCIAL PRACTICES; AND

(4) COMPLIES WITH THE PROVISIONS FOR “CONSUMER FIREWORKS” AS DEFINED IN APA 87–1 OR ANY SUCCESSOR STANDARD.

(F) (1) “DISPLAY FIREWORKS” MEANS LARGE FIREWORKS TO BE USED SOLELY BY PROFESSIONAL PYROTECHNICIANS AND DESIGNED PRIMARILY TO PRODUCE VISIBLE OR AUDIBLE EFFECTS BY COMBUSTION, DEFLAGRATION, OR DETONATION.

(2) “DISPLAY FIREWORKS” INCLUDES:

(I) SALUTES THAT CONTAIN MORE THAN 2 GRAINS OR 130 MILLIGRAMS OF EXPLOSIVE MATERIALS;

(II) AERIAL SHELLS CONTAINING MORE THAN 60 GRAMS OF PYROTECHNIC COMPOSITIONS; AND

(III) OTHER DISPLAY PIECES THAT EXCEED THE LIMITS OF EXPLOSIVE MATERIALS FOR CLASSIFICATION AS CONSUMER FIREWORKS AND ARE CLASSIFIED AS FIREWORKS UN0333, UN0334, OR UN0335 UNDER TITLE 49, § 172.101 OF THE CODE OF FEDERAL REGULATIONS, RELATING TO THE PURPOSE AND USE OF THE HAZARDOUS MATERIALS TABLE.

[(d)] (G) “Explosive composition” means a mixture or substance that, when ignited, may cause such a generation of highly heated gases that the resulting gaseous pressures are capable of producing destructive effects on contiguous objects.

[(e)] (H) “Finishing and assembling building” means a structure in which fireworks are assembled and packed but are not mixed or pressed.

1 [(f)] (I) (1) [“Fireworks” means combustible, implosive or explosive
2 compositions, substances, combinations of substances, or articles that are prepared to
3 produce a visible or audible effect by combustion, explosion, implosion, deflagration, or
4 detonation.

5 (2)] “Fireworks” includes 1.3 G fireworks, 1.4 G fireworks, [firecrackers,
6 squibs, rockets, Roman candles, fire balloons, and signal lights] **CONSUMER FIREWORKS,**
7 **AND DISPLAY FIREWORKS.**

8 [(3)] (2) “Fireworks” does not include:

9 (i) toy pistols, toy canes, toy guns, or other devices that use paper
10 caps that contain 0.25 grains or less of explosive composition if the devices are constructed
11 so that a hand cannot touch the cap when the cap is in place for use;

12 (ii) toy pistol paper caps that contain less than 0.20 grains of
13 explosive composition;

14 (iii) sparklers that do not contain chlorates or perchlorates;

15 (iv) ground-based sparkling devices that are nonaerial and
16 nonexplosive, and are labeled in accordance with the requirements of the U.S. Consumer
17 Product Safety Commission;

18 (v) paper wrapped snappers that contain less than 0.03 grains of
19 explosive composition; or

20 (vi) ash-producing pellets known as “snakes” that do not contain
21 mercury and are not regulated by the U.S. Department of Transportation.

22 [(g)] (J) (1) “Fireworks plant” means land and any building on the land used
23 in connection with the manufacture, packaging, repackaging, or processing of fireworks.

24 (2) “Fireworks plant” includes a storage building used in connection with
25 plant operation.

26 [(h)] (K) “Mixing building” means a building primarily used to mix and blend
27 pyrotechnic composition other than wet sparkler mixes.

28 [(i)] (L) “Press building” means a building used primarily for pressing or
29 loading pyrotechnic composition into tubes or containers.

30 [(j)] (M) “Pyrotechnic composition” means a chemical mixture that on burning
31 and without explosion produces visible or brilliant displays, bright lights, or whistles.

32 [(k)] (N) “Storage building” means a structure in which finished fireworks or

fireworks in any state of processing are stored, but in which processing or manufacturing is not performed.

10-102.1.

(A) A PERSON WHO IS AT LEAST 18 YEARS OLD AND MEETS THE REQUIREMENTS OF THIS TITLE MAY PURCHASE, POSSESS, AND USE CONSUMER FIREWORKS.

(B) A PERSON MAY NOT INTENTIONALLY IGNITE OR DISCHARGE CONSUMER FIREWORKS:

(1) ON PUBLIC PROPERTY OR ON PRIVATE PROPERTY WITHOUT THE EXPRESS PERMISSION OF THE OWNER;

(2) WITHIN, INTO, AT, OR FROM A MOTOR VEHICLE, A WATERCRAFT, AN AIRCRAFT, AN UNMANNED AIRCRAFT SYSTEM, OR A BUILDING;

(3) AT ANOTHER PERSON;

(4) WHILE THE PERSON IS UNDER THE INFLUENCE OF ALCOHOL, A CONTROLLED SUBSTANCE, OR ANOTHER DRUG; OR

(5) WITHIN 300 FEET OF A STRUCTURE.

(C) THIS SECTION MAY NOT BE CONSTRUED TO REGULATE THE SALE, POSSESSION, OR USE OF ANY OF THE DEVICES LISTED IN § 10-101(i)(2) OF THIS SUBTITLE.

10-103.

(a) Subject to subsections (b) and (c) of this section, the State Fire Marshal may issue a permit to authorize the discharge of **DISPLAY** fireworks in a place where the discharge of **DISPLAY** fireworks is legal.

(b) The State Fire Marshal shall issue a permit to discharge **DISPLAY** fireworks only if the State Fire Marshal determines that the proposed discharge of fireworks will:

(1) not endanger health or safety or damage property; and

(2) be supervised by an experienced and qualified person who has previously secured written authority from the State Fire Marshal to discharge fireworks.

(c) A permit to discharge **DISPLAY** fireworks:

(1) does not authorize the holder of the permit to possess or discharge fireworks in violation of an ordinance or regulation of the political subdivision where the fireworks are to be discharged; and

(2) does not relieve an applicant for a permit from any requirement to obtain any additional license or authority from the governing body of the political subdivision where the fireworks are to be discharged.

10–104.

(a) A person must have a permit to discharge **DISPLAY** fireworks as provided by this subtitle before the person:

(1) discharges **DISPLAY** fireworks; or

(2) possesses **DISPLAY** fireworks with the intent to discharge **DISPLAY** fireworks or to allow the discharge of **DISPLAY** fireworks.

(b) An applicant for a permit to discharge **DISPLAY** fireworks shall:

(1) apply to the State Fire Marshal for the permit at least 10 days before the date of discharge;

(2) pay to the State Fire Marshal a permit fee of \$50; and

(3) post a bond with the State Fire Marshal in accordance with § 10–105 of this subtitle.

(c) If the State Fire Marshal does not receive the application for a permit required under subsection (b) of this section at least 10 days before the date of the discharge, the State Fire Marshal shall charge the applicant a late fee of \$50 in addition to all required fees.

(d) The permit fee required under subsection (b)(2) of this section and the late fee required under subsection (c) of this section do not apply to a volunteer fire department or volunteer ambulance and rescue company.

(e) A permit to discharge **DISPLAY** fireworks is nontransferable.

10–109.

The State Fire Prevention Commission shall adopt regulations to carry out this subtitle.

10–110.

(a) Unless the person holds a permit issued under this subtitle, a person may not:

(1) discharge **DISPLAY** fireworks; or

(2) possess **DISPLAY** fireworks:

(i) with intent to discharge or allow the discharge of the **DISPLAY** fireworks in violation of this subtitle; or

(ii) for the purpose of disposing or selling the **DISPLAY** fireworks to a person for use or discharge without a permit, if a permit is required by this subtitle.

(b) (1) Except as otherwise provided in this subtitle, a person may not sell **DISPLAY** fireworks to another person without a permit issued under this subtitle.

(2) (i) A person licensed by the State Fire Marshal under Subtitle 2 of this title may sell or deliver fireworks to a bona fide distributor, jobber, or wholesaler with a principal place of business in a state where the sale or possession of fireworks is allowed.

(ii) The State Fire Marshal may require a person who is an out-of-state distributor, jobber, or wholesaler to submit a certificate issued by the person's state of operation that demonstrates authority to buy and receive fireworks.

10–111.

(a) A person who possesses or discharges fireworks in violation of this subtitle is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$250 for each offense.

(b) A person who sells fireworks in violation of this subtitle is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$1,000 for each offense.

(c) (1) At the expense of the owner, the State Fire Marshal shall seize and remove all fireworks possessed or sold in violation of this subtitle.

(2) Fireworks described in paragraph (1) of this subsection shall be forfeited and destroyed.

10–114.

(A) **EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, CONSUMER FIREWORKS MAY BE SOLD ONLY FROM A STAND-ALONE PERMANENT STRUCTURE THAT:**

(1) **IS LICENSED BY THE STATE FIRE MARSHAL;**

1 **(2) HAS A STORAGE AREA THAT IS SEPARATED FROM WHOLESALE OR**
2 **RETAIL SALES AREAS TO WHICH A PURCHASER MAY BE ADMITTED BY**
3 **APPROPRIATELY RATED FIRE SEPARATION;**

4 **(3) IS LOCATED AT LEAST 250 FEET FROM ANY FACILITY THAT**
5 **STORES, SELLS, OR DISPENSES GASOLINE, PROPANE, OR OTHER FLAMMABLE**
6 **PRODUCTS;**

7 **(4) IS LOCATED AT LEAST 1,500 FEET FROM ANY OTHER FACILITY**
8 **LICENSED TO SELL CONSUMER FIREWORKS;**

9 **(5) HAS A MONITORED BURGLAR AND FIRE ALARM SYSTEM; AND**

10 **(6) CONDUCTS QUARTERLY FIRE DRILLS AND PREPLANNING**
11 **MEETINGS AS REQUIRED BY THE PRIMARY FIRE DEPARTMENT IN THE JURISDICTION**
12 **OF THE FACILITY.**

13 **(B) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, CONSUMER**
14 **FIREWORKS MAY BE SOLD FROM A TEMPORARY STRUCTURE IF THE TEMPORARY**
15 **STRUCTURE:**

16 **(I) IS LICENSED BY THE STATE FIRE MARSHAL;**

17 **(II) IS LOCATED AT LEAST 250 FEET FROM ANY FACILITY THAT**
18 **STORES, SELLS, OR DISPENSES GASOLINE, PROPANE, OR OTHER FLAMMABLE**
19 **PRODUCTS;**

20 **(III) HAS AN EVACUATION PLAN POSTED IN A CONSPICUOUS**
21 **LOCATION FOR A TEMPORARY STRUCTURE IN ACCORDANCE WITH NFPA 1124;**

22 **(IV) IF IT HAS AN OUTDOOR STORAGE UNIT, HAS THE UNIT**
23 **SEPARATED FROM THE WHOLESALE OR RETAIL SALES AREA TO WHICH A**
24 **PURCHASER MAY BE ADMITTED BY APPROPRIATELY RATED FIRE SEPARATION;**

25 **(V) COMPLIES WITH NFPA 1124 AS IT RELATES TO RETAIL**
26 **SALES OF CONSUMER FIREWORKS IN TEMPORARY STRUCTURES;**

27 **(VI) IS LOCATED AT LEAST 2 MILES FROM ANY PERMANENT**
28 **FACILITY LICENSED TO SELL CONSUMER FIREWORKS;**

29 **(VII) DOES NOT EXCEED 2,500 SQUARE FEET;**

30 **(VIII) IS SECURED AT ALL TIMES DURING WHICH CONSUMER**

FIREWORKS ARE DISPLAYED WITHIN THE STRUCTURE;

(IX) HAS A MINIMUM OF \$2,000,000 IN PUBLIC AND PRODUCT LIABILITY INSURANCE;

(X) HAS A SALES PERIOD LIMITED TO JUNE 15 THROUGH JULY 8 AND DECEMBER 21 THROUGH JANUARY 2 EACH YEAR; AND

(XI) STORES CONSUMER FIREWORKS NOT ON DISPLAY FOR RETAIL SALE IN AN OUTDOOR STORAGE UNIT.

(2) THE SALE OF CONSUMER FIREWORKS FROM A TEMPORARY STRUCTURE IS LIMITED TO THE FOLLOWING:

(I) HELICOPTER, AERIAL SPINNER (APA 87-1, 3.1.2.3);

(II) ROMAN CANDLE (APA 87-1, 3.1.2.4); AND

(III) MINE AND SHELL DEVICES NOT EXCEEDING 500 GRAMS.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Public Safety

1-308.

(a) There is a 9-1-1 Trust Fund.

(b) (1) Except as provided in paragraph (2) of this subsection and subject to § 1-309.1 of this subtitle, the purposes of the 9-1-1 Trust Fund are to:

(i) reimburse counties for the cost of enhancing a 9-1-1 system;

(ii) pay contractors in accordance with § 1-306(b)(12) of this subtitle;

and

(iii) fund the coordinator position and staff to handle the increased duties related to wireless enhanced 9-1-1 service under § 1-305 of this subtitle, as an administrative cost.

(2) Subject to paragraph (3) of this subsection, in addition to the purposes described under paragraph (1) of this subsection, the purposes of the 9-1-1 Trust Fund include funding:

1 (i) the operation and maintenance of 9-1-1 systems, enhanced
2 9-1-1 systems, and Next Generation 9-1-1 services, including:

3 1. equipment and software utilized directly for providing
4 9-1-1 services by a public safety answering point;

5 2. protocol systems and software utilized directly for
6 providing 9-1-1 services by a public safety answering point;

7 3. interpretation services provided for a public safety
8 answering point;

9 4. services provided for a public safety answering point to
10 ensure improved access to individuals with disabilities and other individuals who use
11 assistive technology; and

12 5. voice, data, and call log recorders utilized to capture
13 information from 9-1-1 systems, enhanced 9-1-1 systems, and Next Generation 9-1-1
14 services;

15 (ii) the operation and maintenance of 9-1-1 systems, enhanced
16 9-1-1 systems, and Next Generation 9-1-1 services connectivity and infrastructure
17 equipment, including:

18 1. automatic number and location identification; and

19 2. Primary Rate Interface and Session Initiation Protocol
20 trunking for 10-digit emergency and nonemergency lines;

21 (iii) geographical information systems hardware, software, data
22 development, and data management costs incurred for the effective operation of 9-1-1
23 systems, enhanced 9-1-1 systems, and Next Generation 9-1-1 services, including:

24 1. mapping equipment;

25 2. interfaces to computer-aided dispatch; and

26 3. geographical information systems base layer development
27 and management;

28 (iv) public safety answering point facilities costs, including access
29 control, security systems, and standby power;

30 (v) costs for public education materials;

31 (vi) the training of county personnel working in or directly
32 supporting a public safety answering point;

(vii) the provision of tuition reimbursement for 9-1-1 specialists for educational programs related to the 9-1-1 specialist career field;

(viii) costs to maintain the cybersecurity of 9-1-1 systems, enhanced 9-1-1 systems, and Next Generation 9-1-1 services; and

(ix) costs of 9-1-1 specialist recruitment activities as described in § 1-306(b)(17) of this subtitle.

(3) Funding allocated in accordance with paragraph (2) of this subsection may not be utilized for:

(i) the payment of the salary of public safety answering point personnel or county personnel; or

(ii) any purpose associated with the 9-8-8 suicide prevention hotline.

(c) The 9-1-1 Trust Fund consists of:

(1) money from the 9-1-1 fee collected and remitted to the Comptroller under § 1-310 of this subtitle;

(2) money from the additional charge collected and remitted to the Comptroller under § 1-311 of this subtitle;

(3) money from the prepaid wireless E 9-1-1 fee collected and remitted to the Comptroller under § 1-313 of this subtitle;

(4) MONEY DISTRIBUTED TO THE FUND FROM THE CONSUMER FIREWORKS TAX UNDER §§ 2-1302.3 AND 11-104 OF THE TAX – GENERAL ARTICLE;
and

[(4)] (5) investment earnings of the 9-1-1 Trust Fund.

(d) Money in the 9-1-1 Trust Fund shall be held in the State Treasury.

(e) The Secretary shall administer the 9-1-1 Trust Fund, subject to the guidelines for financial management and budgeting established by the Department of Budget and Management.

(f) The Secretary shall direct the Comptroller to establish separate accounts in the 9-1-1 Trust Fund for the payment of administrative expenses and for each county.

(g) (1) Any investment earnings shall be credited to the 9-1-1 Trust Fund.

(2) The Comptroller shall allocate the investment income among the accounts in the 9-1-1 Trust Fund, prorated on the basis of the total fees collected in each county.

8-102.

(a) There is a Senator William H. Amoss Fire, Rescue, and Ambulance Fund.

(b) The purposes of the Fund are to promote:

(1) the delivery of effective and high quality fire protection, rescue, and ambulance services in the State;

(2) increased financial support for fire, rescue, and ambulance companies by counties; and

(3) the continued financial viability of volunteer fire, rescue, and ambulance companies given the greatly increased costs of equipment.

(c) (1) The Secretary shall administer the Fund.

(2) Subject to paragraph (3) of this subsection, the Secretary may adopt procedures to carry out this subtitle, including additional auditing and reporting requirements.

(3) The Secretary may not impose training or operational requirements as a precondition to receipt of money, except as otherwise expressly provided in this subtitle.

(d) The Fund consists of:

(1) money appropriated in the State budget to the Fund;

(2) MONEY DISTRIBUTED TO THE FUND FROM THE CONSUMER FIREWORKS TAX UNDER §§ 2-1302.3 AND 11-104 OF THE TAX – GENERAL ARTICLE;
and

[(2)] (3) revenue distributed to the Fund under § 16-609 of the Business Regulation Article.

(e) (1) As authorized by the Secretary, the Treasurer shall make payments out of the Fund to each county on warrant of the Comptroller.

(2) The Treasurer shall make the payments required under this subsection to the appropriate county on or about November 15.

(f) (1) State money provided under this section may only be used to:

- 1 (i) acquire or rehabilitate fire or rescue equipment, including
2 ambulances;
- 3 (ii) acquire or rehabilitate capital equipment used in connection with
4 fire or rescue equipment;
- 5 (iii) rehabilitate facilities used primarily to house fire fighting
6 equipment, ambulances, and rescue vehicles;
- 7 (iv) install life safety and fire protection systems at a fire, rescue, or
8 ambulance facility;
- 9 (v) acquire land for the purpose of rehabilitation or construction of a
10 fire, rescue, or ambulance facility;
- 11 (vi) acquire wireless telecommunications devices, computers, and
12 related computer equipment if used exclusively for fire protection, rescue, and ambulance
13 services; and
- 14 (vii) acquire machinery and equipment if used exclusively for fire
15 protection, rescue, and ambulance services.
- 16 (2) State money provided under this section may not be used:
- 17 (i) for administrative costs;
- 18 (ii) for compensation or fringe benefits to employees or members of
19 county governments, or fire, rescue, or ambulance companies;
- 20 (iii) for travel or meal expenses;
- 21 (iv) for fuel, utility, or routine maintenance costs of facilities or
22 equipment;
- 23 (v) to acquire new or replacement fire hydrants or water mains;
- 24 (vi) for insurance;
- 25 (vii) for fund-raising activities;
- 26 (viii) to replace or repair eligible items to the extent that insurance
27 proceeds are available;
- 28 (ix) for costs associated with the “9–1–1” emergency telephone
29 system; or
- 30 (x) for land or interests in land, except as provided in paragraph

(1)(v) of this subsection.

Article – Tax – General

2–1302.3.

AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2–1301 THROUGH 2–1302.2 OF THIS SUBTITLE, OF THE SALES AND USE TAX COLLECTED UNDER § 11–104(L) OF THIS ARTICLE FROM THE SALE OF CONSUMER FIREWORKS, AS DEFINED IN § 10–101 OF THE PUBLIC SAFETY ARTICLE, THE COMPTROLLER QUARTERLY SHALL DISTRIBUTE:

(1) 31% TO THE 9–1–1 TRUST FUND UNDER § 1–308 OF THE PUBLIC SAFETY ARTICLE;

(2) 31% TO THE SENATOR WILLIAM H. AMOSS FIRE, RESCUE, AND AMBULANCE FUND UNDER § 8–102 OF THE PUBLIC SAFETY ARTICLE; AND

(3) 38% TO THE GENERAL FUND OF THE STATE.

11–104.

(L) THE SALES AND USE TAX RATE FOR CONSUMER FIREWORKS, AS DEFINED IN § 10–101 OF THE PUBLIC SAFETY ARTICLE, IS, FOR FISCAL YEAR 2026 AND EACH FISCAL YEAR THEREAFTER, 16%.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2024.