

Senate File 489

S-3191

1 Amend Senate File 489 as follows:

2 1. Page 5, lines 9 and 10, by striking <subsection
3 3 and> and inserting <subsection 3,>

4 2. Page 5, line 11, by striking <registration>
5 and inserting <registration, and consumer fireworks
6 surcharges transferred to the fund pursuant to section
7 423G.3>

8 3. Page 11, after line 8 by inserting:

9

<DIVISION ____

10

CONSUMER FIREWORKS SURCHARGE

11

Sec. ____ . NEW SECTION. 423G.1 **Definitions.**

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1. As used in this chapter, unless the context

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otherwise requires:

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a. "*Consumer fireworks*" means the same as defined

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in section 727.2.

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b. "*Seller*" means a retailer or community group

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licensed to sell consumer fireworks in this state

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pursuant to section 100.19.

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2. All other words and phrases used in this chapter

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and defined in section 423.1 have the meaning given

21

them by section 423.1 for purposes of this chapter.

22

Sec. ____ . NEW SECTION. 423G.2 **Consumer fireworks**

23

surchage.

24

1. There is imposed a consumer fireworks surcharge

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of eight percent on each retail sale of consumer

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fireworks occurring in this state.

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2. The consumer fireworks surcharge shall be

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collected by the seller from the purchaser with respect

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to each retail sale of consumer fireworks occurring

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in this state. The amount of the consumer fireworks

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surchage shall be either separately stated on an

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invoice, receipt, or other similar document that is

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provided to the purchaser by the seller, or otherwise

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disclosed to the purchaser.

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3. The consumer fireworks surcharge is the

1 liability of the purchaser and not of the seller,
2 except that the seller shall be liable to remit all
3 consumer fireworks surcharges that the seller collects
4 from purchasers as provided in subsection 2, including
5 all such surcharges that the seller is deemed to
6 collect where the amount of the surcharge has not been
7 separately stated on an invoice, receipt, or other
8 similar document provided to the purchaser by the
9 seller.

10 4. The amount of the consumer fireworks surcharge
11 that is collected by a seller from a purchaser, if such
12 amount is separately stated on an invoice, receipt, or
13 other similar document provided to the purchaser by the
14 seller, shall not be included in the base for measuring
15 any tax, fee, other surcharge, or other charge that is
16 imposed by this state, any political subdivision of
17 this state, or any intergovernmental agency.

18 Sec. ____ . NEW SECTION. **423G.3 Collection and**
19 **deposit of consumer fireworks surcharge.**

20 1. Consumer fireworks surcharges collected by
21 sellers shall be remitted to the department at the
22 times and in the manner provided by chapter 423 with
23 respect to the sales and use tax. The department
24 shall establish registration and payment procedures
25 that substantially coincide with the registration and
26 payment procedures that apply to sellers under chapter
27 423.

28 2. The department shall transfer all remitted
29 consumer fireworks surcharges to the treasurer of
30 state for deposit in the consumer fireworks fee fund
31 created under section 100.19, subsection 6, paragraph
32 "a", within thirty days of receipt after deducting
33 an amount, not to exceed two percent of collected
34 surcharges, that shall be retained by the department
35 to reimburse its direct costs of administering the

1 collection and remittance of consumer fireworks
2 surcharges.>
3 4. Title page, line 2, after <fireworks,> by
4 inserting <the imposition of fireworks surcharges,>
5 5. By renumbering as necessary.

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