

HOUSE BILL NO. 2067

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on General Laws

on _____)

(Patron Prior to Substitute—Delegate Garrett)

A BILL to amend and reenact §§ 18.2-85, 27-34.4, 27-95, 27-96.1, 27-97, 27-97.2, and 58.1-605 of the Code of Virginia and to amend the Code of Virginia by adding sections numbered 15.2-974.1, 27-96.3, and 58.1-605.2, relating to Statewide Fire Prevention Code; State Fire Marshal; consumer fireworks; penalties; imposition of tax.

Be it enacted by the General Assembly of Virginia:

1. That §§ 18.2-85, 27-34.4, 27-95, 27-96.1, 27-97, 27-97.2, and 58.1-605 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding sections numbered 15.2-974.1, 27-96.3, and 58.1-605.2 as follows:

§ 15.2-974.1. Permits for sale of consumer fireworks.

Any locality authorizing the sale of consumer fireworks, as defined in § 27-95, shall require an annual permit for any business offering consumer fireworks for retail sale. Such permit shall follow the minimum terms and conditions set forth in the Statewide Fire Prevention Code (§ 27-94 et seq.) and any additional terms and conditions as may be prescribed by the locality.

§ 18.2-85. Manufacture, possession, use, etc., of fire bombs or explosive materials or devices; penalties.

A. For the ~~purpose~~ purposes of this section:

"Device" means any instrument, apparatus, or contrivance, including its component parts, that is capable of producing or intended to produce an explosion but ~~shall~~ does not include fireworks as defined in § 27-95, provided that such fireworks are in their original packaging and are used in accordance with the manufacturer's instructions.

"Explosive material" means any chemical compound, mechanical mixture, or device that is commonly used or can be used for the purpose of producing an explosion and ~~which~~ that contains any oxidizing and combusive agents or other ingredients in such proportions, quantities, or packaging that an ignition by fire, friction, concussion, percussion, detonation, or by any part of the compound or mixture may cause a sudden generation of highly heated gases. These materials include, ~~but are not limited to,~~ gunpowder, powders for

31 blasting, high explosives, *low explosives*, blasting materials, fuses (other than electric circuit breakers),
32 detonators, and other detonating agents and smokeless powder.

33 "Fire bomb" means any container of a flammable material such as gasoline, kerosene, fuel oil, or other
34 chemical compound, having a wick composed of any material or a device or other substance which, if set or
35 ignited, is capable of igniting such flammable material or chemical compound but does not include a similar
36 device commercially manufactured and used solely for the purpose of illumination or cooking.

37 "Hoax explosive device" means any device ~~which~~ *that* by its design, construction, content, or
38 characteristics appears to be or to contain a bomb or other destructive device or explosive but which is an
39 imitation of any such device or explosive.

40 *B. Any person who (i) possesses materials with which fire bombs or explosive materials or devices can be*
41 *made with the intent to manufacture fire bombs or explosive materials or devices or; (ii) manufactures,*
42 *transports, distributes, possesses, or uses a fire bomb or explosive materials or devices shall be is guilty of a*
43 *Class 5 felony. Any person who constructs, uses, places, sends, or causes to be sent any hoax explosive*
44 *device so as to intentionally cause another person to believe that such device is a bomb or explosive shall be*
45 *is guilty of a Class 6 felony.*

46 *C. Any person who causes (i) damage to property or (ii) injury to another person due to the use of*
47 *fireworks as defined in § 27-95 shall be subject to prosecution under existing applicable criminal statutes.*

48 *D. The governing body of any county, city, or town is authorized to bill any person who causes (i) damage*
49 *to property or (ii) injury to another person due to the use of fireworks as defined in § 27-95 for services*
50 *rendered by fire departments, emergency medical services, or law enforcement.*

51 *E. Nothing in this section shall prohibit the authorized manufacture, transportation, distribution, use, or*
52 *possession of any material, substance, or device by a member of the ~~armed forces~~ *Armed Forces* of the*
53 *United States, ~~fire fighters~~ *firefighters*, or law-enforcement officers, nor shall it prohibit the manufacture,*
54 *transportation, distribution, use, or possession of any material, substance, or device to be used solely for*
55 *scientific research, educational purposes, or ~~for~~ any lawful purpose, subject to the provisions of §§ 27-97 and*
56 *27-97.2.*

57 **§ 27-34.4. Inspection and review of plans of buildings under construction.**

58 Inspection of buildings other than state-owned buildings under construction and the review and approval
59 of building plans for these structures for enforcement of the Uniform Statewide Building Code (§ 36-97 *et*

60 *seq.*) shall be the sole responsibility of the appropriate local building inspectors. Upon completion of such
61 structures, responsibility for fire safety protection, *including provisions relating to the handling, storage, and*
62 *use of fireworks*, shall pass to the local fire marshal or official designated by the locality to enforce the
63 Statewide Fire Prevention Code (§ 27-94 et seq.) in those localities ~~which~~ *that* enforce the Statewide Fire
64 Prevention Code.

65 **§ 27-95. Definitions.**

66 As used in this chapter, unless the context ~~or subject matter requires otherwise, the following words or~~
67 ~~terms shall have the meaning herein ascribed to them~~ *requires a different meaning:*

68 "Board" means the Board of Housing and Community Development.

69 "Code provisions" means the provisions of the Fire Prevention Code as adopted and promulgated by the
70 Board, and the amendments thereof as adopted and promulgated from time to time by such Board.

71 "*Consumer fireworks*" means *small fireworks devices containing restricted amounts of pyrotechnic*
72 *composition designed primarily to produce visible or audible effects by combustion. Such fireworks are c*
73 *lassified and labeled as 1.4G explosives and comply with the construction, chemical composition, and*
74 *labeling regulations of the U.S. Consumer Product Safety Commission as set forth in 16 C.F.R. Parts 1500*
75 *and 1507, 27 C.F.R. Part 555, and 49 C.F.R. Part 172 and in American Pyrotechnics Association Standard*
76 *87-1A, Standard for the Construction, Classification, Approval, and Transportation of Consumer Fireworks.*

77 "*Display fireworks*" means *large fireworks devices that are explosive materials intended for use in*
78 *fireworks displays and designed primarily to produce visible or audible effects by combustion, deflagration,*
79 *or detonation. Such fireworks are classified and labeled as 1.3G explosives and comply with the construction,*
80 *chemical composition, and labeling regulations of the U.S. Consumer Product Safety Commission as set forth*
81 *in 27 C.F.R. Part 555 and 49 C.F.R. Part 172 and in American Pyrotechnics Association Standard 87-1B,*
82 *Standard for the Construction, Classification, Approval, and Transportation of Display Fireworks.*

83 "Enforcement agency" means the agency or agencies of any local governing body or the State Fire
84 Marshal charged with the administration or enforcement of the Fire Prevention Code.

85 "Fire Prevention Code" or "Code" means the Statewide Fire Prevention Code (§ 27-94 et seq.).

86 "Fire prevention regulation" means any law, rule, resolution, regulation, ordinance, or code, general or
87 special, or compilation thereof to safeguard life and property from the hazards of fire or explosion arising
88 from the improper maintenance of life safety and fire prevention and protection materials, devices, systems,

89 and structures, and the unsafe storage, handling, and use of substances, materials, and devices, including
90 explosives and blasting agents, wherever located, heretofore or hereafter enacted or adopted by the
91 Commonwealth or any county or municipality, including departments, boards, bureaus, commissions, or
92 other agencies.

93 "Fire Services Board" means the Virginia Fire Services Board as provided for in § 9.1-202.

94 "Fireworks" means any ~~firecracker, torpedo, skyrocket, or other substance or object, of whatever form or~~
95 ~~construction, that contains any explosive or inflammable compound or substance, and is intended, or~~
96 ~~commonly known as fireworks, and which explodes, rises into the air or travels laterally, or fires projectiles~~
97 ~~into the air~~ *composition or device designed primarily for the purpose of producing a visible or audible effect*
98 *for entertainment purposes by combustion, deflagration, or detonation that meets the definition of consumer,*
99 *display, or permissible fireworks. "Fireworks" does not include (i) automobile flares; (ii) paper caps*
100 *containing not more than the average of 0.25 grain of explosive content per cap; or (iii) toy pistols, toy*
101 *canes, toy guns, or other devices utilizing such caps commonly known as party poppers, pop rocks, or*
102 *snap-n-pops.*

103 "Fireworks operator" or "pyrotechnician" means any person engaged in the design, setup, and firing of
104 any fireworks other than permissible fireworks either inside a building or structure or outdoors.

105 "Inspection warrant" means an order in writing, made in the name of the Commonwealth, signed by any
106 judge or magistrate whose territorial jurisdiction encompasses the building, structure, or premises to be
107 inspected or entered, and directed to a state or local official, commanding him to enter and to conduct any
108 inspection, examination, testing, or collection of samples for testing required or authorized by the ~~Virginia~~
109 ~~Statewide~~ Fire Prevention Code.

110 "Local government" means the governing body of any city, county, or town in ~~this~~ *the* Commonwealth.

111 "Permissible fireworks" means any fountains that do not emit sparks or other burning effects to a distance
112 greater than five meters (16.4 feet); wheels that do not emit a flame radius greater than one meter (39 inches);
113 crackling devices and flashers or strobes that do not emit sparks or other burning effects to a distance greater
114 than two meters (78.74 inches); and sparkling devices or other fireworks devices that (i) do not explode or
115 produce a report, (ii) do not travel horizontally or vertically under their own power, (iii) do not emit or
116 function as a projectile, (iv) do not produce a continuous flame longer than 20 inches, (v) are not capable of
117 being reloaded, and (vi) if designed to be ignited by a fuse, have a fuse that is protected to resist side ignition

118 and a burning time of not less than four seconds and not more than eight seconds. *Such fireworks meet the*
119 *definition of consumer fireworks as they are classified and labeled as 1.4G explosives and comply with the*
120 *construction, chemical composition, and labeling regulations of the U.S. Consumer Product Safety*
121 *Commission as set forth in 16 C.F.R. Parts 1500 and 1507, 27 C.F.R. Part 555, and 49 C.F.R. Part 172 and*
122 *in American Pyrotechnics Association Standard 87-1A, Standard for the Construction, Classification,*
123 *Approval, and Transportation of Consumer Fireworks.*

124 "State Fire Marshal" means the State Fire Marshal as provided for by § 9.1-206.

125 **§ 27-96.1. Chapter inapplicable to certain uses of fireworks.**

126 Unless prohibited by a local ordinance, the provisions of this chapter pertaining to fireworks shall not
127 apply (i) to the sale of ~~or~~ *consumer or permissible fireworks*; (ii) to any person using, igniting, or exploding
128 *consumer or permissible fireworks on private property with the consent of the owner of such property; or (iii)*
129 *when such consumer or permissible fireworks are being transported from a locality where they were legally*
130 *obtained to a locality where they are legally permitted.*

131 **§ 27-96.3. Authority to enforce local ordinances.**

132 *If a locality adopts a local ordinance prohibiting the sale, use, or storage of fireworks, the State Fire*
133 *Marshal, in localities without a local fire marshal, is authorized to enforce such ordinance. Any locality*
134 *adopting such an ordinance shall notify the State Fire Marshal.*

135 **§ 27-97. Adoption of Fire Prevention Code.**

136 The Board of Housing and Community Development is hereby empowered to adopt and promulgate a
137 Statewide Fire Prevention Code which shall be cooperatively developed with the Fire Services Board
138 pursuant to procedures agreed to by the two Boards. The Fire Prevention Code shall prescribe regulations to
139 be complied with for the protection of life and property from the hazards of fire or explosion and for the
140 handling, storage, sale, and use of fireworks, explosives, or blasting agents, and shall provide for the
141 administration and enforcement of such regulations. The Fire Prevention Code shall require manufacturers of
142 fireworks or explosives, as defined in the Code, to register and report information concerning their
143 manufacturing facilities and methods of operation within the Commonwealth in accordance with regulations
144 adopted by the Board. In addition to conducting criminal background checks pursuant to § 27-97.2, the Board
145 shall also establish regulations for obtaining permits for the manufacturing, storage, handling, use, or sales of
146 fireworks or explosives. In the enforcement of such regulations, the enforcing agency may issue annual

147 permits for such activities to any state regulated public utility. Such permits shall not apply to the storage,
148 handling, or use of explosives or blasting agents pursuant to the provisions of Title 45.2.

149 The Fire Prevention Code shall prohibit any person, firm, or corporation from transporting,
150 manufacturing, storing, selling, offering for sale, exposing for sale, or buying, using, igniting, or exploding
151 any fireworks except for those persons, firms, or corporations that manufacture, store, market, and distribute
152 fireworks for the sole purpose of fireworks displays permitted by an enforcement agency or by any locality.

153 *The Fire Prevention Code shall prohibit any person younger than 21 years of age from purchasing*
154 *fireworks and shall prohibit any person younger than 21 years of age from possessing or using fireworks*
155 *without adult supervision.*

156 *For the purposes of the Fire Prevention Code adopted pursuant to this section and the Uniform Statewide*
157 *Building Code adopted pursuant to § 36-98, the storage and transportation of consumer and permissible*
158 *fireworks shall be considered the same hazard class as the storage and transportation of 1.4G explosives.*

159 The Fire Prevention Code shall supersede fire prevention regulations heretofore adopted by local
160 governments or other political subdivisions. Local governments are hereby empowered to adopt fire
161 prevention regulations that are more restrictive or more extensive in scope than the Fire Prevention Code
162 provided such regulations do not affect the manner of construction, or materials to be used in the erection,
163 alteration, repair, or use of a building or structure, including the voluntary installation of smoke alarms and
164 regulation and inspections thereof in commercial buildings where such smoke alarms are not required under
165 the provisions of the Code. The Fire Prevention Code shall prohibit any person not certified by the State Fire
166 Marshal's Office as a fireworks operator or pyrotechnician to design, set up, or conduct or supervise the
167 design, setup, or conducting of any fireworks display, either inside a building or structure or outdoors, and
168 shall require that at least one person holding a valid certification is present at the site where the fireworks
169 display is being conducted *unless such display is conducted using consumer or permissible fireworks on*
170 *private property in accordance with § 27-96.1. The Fire Prevention Code shall restrict the possession, sale,*
171 *and use of consumer and permissible fireworks to only those fireworks that possess certification from a third-*
172 *party testing service indicating compliance with all U.S. Consumer Product Safety Commission and U.S.*
173 *Department of Transportation regulations. Certification shall not be required for the design, storage, sale,*
174 *use, conduct, transportation, and set up setup of consumer or permissible fireworks or the supervision thereof*
175 *or in connection with any fireworks display conducted by a volunteer fire department, provided that one*

176 member of the volunteer fire department holds a valid certification.

177 In formulating the Fire Prevention Code, the Board shall have due regard for generally accepted standards
178 as recommended by nationally recognized organizations, including, ~~but not limited to,~~ standards of the
179 International Code Council, the National Fire Protection Association, and recognized organizations issuing
180 standards for the protection of the public from the hazards of explosives and blasting agents. Such standards
181 shall be based on the companion document to the model building code referenced by the Uniform Statewide
182 Building Code.

183 The Fire Prevention Code shall require that buildings constructed prior to 1973 be maintained in
184 accordance with state fire and public building regulations in effect prior to March 31, 1986, and that any
185 building which is (i) more than 75 feet or more than six stories high and (ii) used, in whole or in part, as a
186 dormitory to house students by any public or private institution of higher education shall be required to
187 comply with the provisions of § 36-99.3. The Fire Prevention Code shall also require annual fire drills in all
188 buildings having floors used for human occupancy located more than 75 feet above the lowest level of fire
189 department vehicle access. The drills shall be conducted by building staff personnel or the owner of the
190 building in accordance with a plan approved by the appropriate fire official and shall not affect other current
191 occupants. The Board may modify, amend, or repeal any Code provisions as the public interest requires. Any
192 such Code changes shall be developed in cooperation with the Fire Services Board pursuant to procedures
193 agreed to by the two Boards.

194 **§ 27-97.2. Issuance of permit; background investigations.**

195 A. The State Fire Marshal or other issuing authority shall consider all permit applications for
196 manufacturing, storage, handling, use, or sales of explosives and applications for certification as a blaster or
197 as a fireworks operator or pyrotechnician, and may grant a valid permit or certification to applicants who
198 meet the criteria established in the ~~Statewide~~ Fire Prevention Code. The State Fire Marshal shall require a
199 background investigation, to include a national criminal history record information check, of all individual
200 applicants and all designated persons representing an applicant that is not an individual, for a permit to
201 manufacture, store, handle, use, or sell explosives, and for any applicant for certification as a blaster or as a
202 fireworks operator or pyrotechnician. Each such applicant shall submit his fingerprints to the State Fire
203 Marshal on a form provided by the State Fire Marshal and provide personal descriptive information to be
204 forwarded along with the applicant's fingerprints through the Central Criminal Records Exchange to the

205 Federal Bureau of Investigation for the purpose of obtaining a national criminal history record check
206 regarding such applicant. Any firm or company manufacturing, storing, using, or selling explosives shall
207 provide to the enforcement agency, the State Fire Marshal or other issuing authority the name of a
208 representative responsible for (i) ensuring compliance with state law and regulations relating to blasting
209 agents and explosives and (ii) applying for permits. The State Fire Marshal or other issuing authority shall
210 deny any application for a permit or for certification as a blaster or as a fireworks operator or pyrotechnician
211 if the applicant or designated person representing an applicant has been convicted of any felony, whether
212 such conviction occurred under the laws of the Commonwealth, or any other state, the District of Columbia,
213 the United States or any territory thereof, unless his civil rights have been restored by the Governor or other
214 appropriate authority. The provisions of this section shall not apply to the manufacturing, storage, handling,
215 use, or sales of permissible fireworks or in connection with any fireworks display conducted by a volunteer
216 fire department provided one member of the volunteer fire department holds a valid certification.

217 B. No permit under this section shall be required of any person holding a certification or permit issued
218 pursuant to the provisions of Title 45.2.

219 C. *The State Fire Marshal or other issuing authority may, upon application for a permit under this*
220 *section, charge a fee in localities that do not employ a local fire marshal not to exceed \$1,000 for the retail*
221 *sale of consumer fireworks on a permanent basis and \$500 for the retail sale of consumer fireworks on a*
222 *temporary basis.*

223 **§ 58.1-605. To what extent and under what conditions cities and counties may levy local sales taxes;**
224 **collection thereof by Commonwealth and return of revenue to each city or county entitled thereto.**

225 A. No county, city or town shall impose any local general sales or use tax or any local general retail sales
226 or use tax except as authorized by this section or § 58.1-605.1 or § 58.1-605.2.

227 B. The council of any city and the governing body of any county may levy a general retail sales tax at the
228 rate of one percent to provide revenue for the general fund of such city or county. Such tax shall be added to
229 the rate of the state sales tax imposed by §§ 58.1-603 and 58.1-604 and shall be subject to all the provisions
230 of this chapter and the rules and regulations published with respect thereto. No discount under § 58.1-622
231 shall be allowed on a local sales tax.

232 C. 1. The council of any city and the governing body of any county desiring to impose a local sales tax
233 under this section may do so by the adoption of an ordinance stating its purpose and referring to this section,

234 and providing that such ordinance shall be effective on the first day of a month at least 60 days after its
235 adoption. A certified copy of such ordinance shall be forwarded to the Tax Commissioner so that it will be
236 received within five days after its adoption.

237 2. Prior to any change in the rate of any local sales and use tax, the Tax Commissioner shall provide
238 remote sellers with at least 30 days' notice. Any change in the rate of any local sales and use tax shall only
239 become effective on the first day of a calendar quarter. Failure to provide notice pursuant to this section shall
240 require the Commonwealth and the locality to apply the preceding effective rate until 30 days after
241 notification is provided.

242 D. Any local sales tax levied under this section shall be administered and collected by the Tax
243 Commissioner in the same manner and subject to the same penalties as provided for the state sales tax.

244 E. All local sales tax moneys collected by the Tax Commissioner under this section shall be paid into the
245 state treasury to the credit of a special fund which is hereby created on the Comptroller's books under the
246 name "Collections of Local Sales Taxes." Such local sales tax moneys shall be credited to the account of each
247 particular city or county levying a local sales tax under this section. The basis of such credit shall be the city
248 or county in which the sales were made as shown by the records of the Department and certified by it
249 monthly to the Comptroller, namely, the city or county of location of each place of business of every dealer
250 paying the tax to the Commonwealth without regard to the city or county of possible use by the purchasers. If
251 a dealer has any place of business located in more than one political subdivision by reason of the boundary
252 line or lines passing through such place of business, the amount of sales tax paid by such a dealer with respect
253 to such place of business shall be treated for the purposes of this section as follows: one-half shall be
254 assignable to each political subdivision where two are involved, one-third where three are involved, and one-
255 fourth where four are involved.

256 F. As soon as practicable after the local sales tax moneys have been paid into the state treasury in any
257 month for the preceding month, the Comptroller shall draw his warrant on the Treasurer of Virginia in the
258 proper amount in favor of each city or county entitled to the monthly return of its local sales tax moneys, and
259 such payments shall be charged to the account of each such city or county under the special fund created by
260 this section. If errors are made in any such payment, or adjustments are otherwise necessary, whether
261 attributable to refunds to taxpayers, or to some other fact, the errors shall be corrected and adjustments made
262 in the payments for the next two months as follows: one-half of the total adjustment shall be included in the

263 payments for the next two months. In addition, the payment shall include a refund of amounts erroneously not
264 paid to the city or county and not previously refunded during the three years preceding the discovery of the
265 error. A correction and adjustment in payments described in this subsection due to the misallocation of funds
266 by the dealer shall be made within three years of the date of the payment error.

267 G. Such payments to counties are subject to the qualification that in any county wherein is situated any
268 incorporated town constituting a special school district and operated as a separate school district under a town
269 school board of three members appointed by the town council, the county treasurer shall pay into the town
270 treasury for general governmental purposes the proper proportionate amount received by him in the ratio that
271 the school age population of such town bears to the school age population of the entire county. If the school
272 age population of any town constituting a separate school district is increased by the annexation of territory
273 since the last estimate of school age population provided by the Weldon Cooper Center for Public Service,
274 such increase shall, for the purposes of this section, be added to the school age population of such town as
275 shown by the last such estimate and a proper reduction made in the school age population of the county or
276 counties from which the annexed territory was acquired.

277 H. One-half of such payments to counties are subject to the further qualification, other than as set out in
278 subsection G, that in any county wherein is situated any incorporated town not constituting a separate special
279 school district that has complied with its charter provisions providing for the election of its council and mayor
280 for a period of at least four years immediately prior to the adoption of the sales tax ordinance, the county
281 treasurer shall pay into the town treasury of each such town for general governmental purposes the proper
282 proportionate amount received by him in the ratio that the school age population of each such town bears to
283 the school age population of the entire county, based on the latest estimate provided by the Weldon Cooper
284 Center for Public Service. The preceding requirement pertaining to the time interval between compliance
285 with election provisions and adoption of the sales tax ordinance shall not apply to a tier-city. If the school age
286 population of any such town not constituting a separate special school district is increased by the annexation
287 of territory or otherwise since the last estimate of school age population provided by the Weldon Cooper
288 Center for Public Service, such increase shall, for the purposes of this section, be added to the school age
289 population of such town as shown by the last such estimate and a proper reduction made in the school age
290 population of the county or counties from which the annexed territory was acquired.

291 I. Notwithstanding the provisions of subsection H, the board of supervisors of a county may, in its

292 discretion, appropriate funds to any incorporated town not constituting a separate school district within such
293 county that has not complied with the provisions of its charter relating to the elections of its council and
294 mayor, an amount not to exceed the amount it would have received from the tax imposed by this chapter if
295 such election had been held; however, Charlotte County, Gloucester County, Halifax County, Henry County,
296 Mecklenburg County, Northampton County, Patrick County, and Pittsylvania County may appropriate any
297 amount to any such incorporated town.

298 J. It is further provided that if any incorporated town which would otherwise be eligible to receive funds
299 from the county treasurer under subsection G or H be located in a county that does not levy a general retail
300 sales tax under the provisions of this law, such town may levy a general retail sales tax at the rate of one
301 percent to provide revenue for the general fund of the town, subject to all the provisions of this section
302 generally applicable to cities and counties. Any tax levied under the authority of this subsection shall in no
303 case continue to be levied on or after the effective date of a county ordinance imposing a general retail sales
304 tax in the county within which such town is located.

305 ***§ 58.1-605.2. Additional local sales tax for fireworks; use of revenues for first responders and fire***
306 ***marshals.***

307 *A. In addition to the sales tax authorized under §§ 58.1-605 and 58.1-605.1, a locality that has, by*
308 *ordinance, allowed for the sale of any consumer fireworks or permissible fireworks to take place within such*
309 *locality shall levy a fireworks retail sales tax at a rate equal to 13 percent to provide revenue for first*
310 *responders and fire marshals in such locality. Such tax shall be added to the rates of the state and local sales*
311 *tax imposed by this chapter and shall be subject to all the provisions of this chapter and the rules and*
312 *regulations published with respect thereto. No discount under § 58.1-622 shall be allowed on this local sales*
313 *tax.*

314 *B. The governing body of any locality that allows the sale of fireworks in such locality shall (i) adopt an*
315 *ordinance imposing such tax, (ii) explicitly referencing this section, and (iii) and providing that such*
316 *ordinance shall be effective on the first day of a month at least 120 days after its adoption. A certified copy of*
317 *such ordinance shall be forwarded to the Tax Commissioner such that it will be received within five days*
318 *after its adoption.*

319 *C. Of the revenues collected from any local tax levied upon fireworks pursuant to this section, (i) 77*
320 *percent shall be used to provide funding for first responders and (ii) 23 percent shall be allocated to the local*

321 *fire marshal appointed pursuant to § 27-30 or, for a locality that does not appoint a fire marshal, 23 percent*
322 *shall be transferred by the locality to the State Fire Marshal employed pursuant to § 9.1-206 to be used*
323 *solely on behalf of the locality that transferred such funds.*

324 *D. Collection of any tax levied pursuant to this section shall be in a manner prescribed by the governing*
325 *body.*

326 **2. That the Department of Fire Programs shall convene a stakeholder work group to establish best**
327 **practices, model policies and ordinances, and safety awareness campaigns that align with the**
328 **provisions of the first enactment of this act. The provisions of this enactment shall become effective in**
329 **due course.**

330 **3. That the provisions of the first enactment of this act shall not become effective unless reenacted by**
331 **the 2026 Session of the General Assembly.**

332 **4. That the provisions of this act may result in a net increase in periods of imprisonment or**
333 **commitment. Pursuant to § 30-19.1:4 of the Code of Virginia, the estimated amount of the necessary**
334 **appropriation is _____ for periods of imprisonment in state adult correctional facilities; therefore,**
335 **Chapter 2 of the Acts of Assembly of 2024, Special Session I, requires the Virginia Criminal Sentencing**
336 **Commission to assign a minimum fiscal impact of \$50,000. Pursuant to § 30-19.1:4 of the Code of**
337 **Virginia, the estimated amount of the necessary appropriation is _____ for periods of commitment to**
338 **the custody of the Department of Juvenile Justice.**