
HOUSE BILL 1284

State of Washington 59th Legislature 2005 Regular Session

By Representatives Moeller, Wallace, Curtis, Fromhold and McDermott

Read first time 01/20/2005. Referred to Committee on Local Government.

1 AN ACT Relating to the implementation of a local surcharge on
2 consumer fireworks to support enforcement of consumer fireworks
3 regulations by counties, cities, and towns; and creating new sections.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** (1) The legislature finds that the use of
6 legal, consumer fireworks by many communities is an integral part of
7 their New Year's and Fourth of July celebrations.

8 (2) Counties, cities, and towns that allow the sale of consumer
9 fireworks expend considerable resources in enforcing state and local
10 consumer fireworks regulations during the peak holiday periods of New
11 Year's and Fourth of July. Since effective enforcement helps to ensure
12 the safe and responsible use of consumer fireworks, the legislature
13 finds that counties, cities, and towns would benefit from a revenue
14 source to support local enforcement efforts.

15 NEW SECTION. **Sec. 2.** (1) As an additional surcharge, the
16 legislative authority of any county, city, or town may adopt an
17 ordinance that imposes a surcharge on consumer fireworks, as defined by
18 RCW 70.77.136, within its jurisdiction, whereby sellers of consumer

1 fireworks, who operate under an approved local permit, shall remit such
2 tax receipts directly to the county, city, or town that imposes the
3 sales tax.

4 (2) Any surcharge on consumer fireworks imposed by a county alone
5 shall not apply to the sale of consumer fireworks within a city or town
6 located in the county, but the tax rate established by a county, if
7 any, shall constitute the tax rate through the unincorporated areas of
8 the county.

9 (3) The legislative authority of any county, city, or town may not
10 impose a surcharge on consumer fireworks in an amount greater than four
11 percent.

12 (4)(a) The premises and paraphernalia, and all the books and
13 records of any seller of consumer fireworks, who operates under an
14 approved local permit, and any person, company, association, or
15 organization receiving profits therefrom, or having any interest
16 therein, is subject to inspection and audit at any reasonable time,
17 with or without notice, upon demand, by an agent of any county, city,
18 or town that imposes a sales tax on consumer fireworks, for the purpose
19 of determining compliance or noncompliance with this section and any
20 rules or local regulations or ordinances adopted pursuant thereto.

21 (b) A reasonable time for the purpose of this section shall be:

22 (i) If the items or records to be inspected or audited are located
23 anywhere upon a premises any portion of which is regularly open to the
24 public or members and guests, any time when the premises are so open,
25 or at which they are usually open; or

26 (ii) If the items or records to be inspected or audited are not
27 located upon a premises set out in (b)(i) of this subsection, any time
28 between the hours of eight a.m. and nine p.m., Monday through Friday.

29 (5) Counties, cities, and towns that collect the surcharge on
30 consumer fireworks authorized in this section shall use such taxes
31 primarily for the education regarding and the enforcement of state and
32 local fireworks regulations.

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