

# CHAPTER NINE

## FIREWORKS CODE

### § 1. Short Title

Whereas it is necessary to set procedures and policies for the retail sale and use of fireworks, this ordinance shall be entitled the Fireworks Code. *Amended 9/11/02 by Resolution LAS-2002-37.*

### § 2. Definitions *Amended 9/11/02 by Resolution LAS-2002-37.*

(a) "Fireworks" means any firecracker or other firework type device which is capable of or intended to explode ignite, become self-propelled, give off any projectile, spark or other ignited or fused objects or manifestation, or in any way give off sound or light by virtue of its burning or exploding.

(b) "Realty Department" means the Realty Department of the Absentee Shawnee Tribe.

(c) "Retailer" means any person seeking to sell Fireworks for profit in the jurisdiction of the Absentee Shawnee Tribe.

### § 3. Lease and Lease Insurance

Any person wishing to make retail sales of Fireworks within the Absentee Shawnee jurisdiction must enter into a lease with the Absentee Shawnee Realty Department on terms agreeable to the lessee and lessor but requiring the lessee to provide at a minimum One Million Dollars (\$1,000,000.00) of comprehensive liability insurance with proof of payment.

### § 4. Authorized Sales Dates

Sales of Fireworks can only be made between June 15<sup>th</sup> and July 7<sup>th</sup> of each year.

### § 5. Imposition of Sales Tax

After obtaining a lease from the Realty Department the Retailer must obtain a Tax Identification Number from the Absentee Shawnee Tax Commission. Retailers must pay sales tax as required by the Absentee Shawnee Licensing and Tax Code, Chapter 3, in addition to the following:

(a) The Tax Commission will issue a license for the sale of fireworks by the retailers. The license fee shall be one hundred dollars (\$100.00) per annum.

(b) A two hundred and fifty dollar (\$250.00) deposit must be paid by retailers to the Tax Commission. The deposit may be applied to taxes owed to the tribe or reimbursed after taxes have been paid in full. *Amended 9/11/02 by Resolution LAS-2002-37.*

(c) Retailers have a five (5) day deadline after the last day of sales to pay sales tax to the Tax Commission. After this period, fines and penalties will be assessed.

**§ 6. Failure to Comply**

Any retailer who fails to comply with these procedures shall be subject to criminal prosecution under Section 570 of the code of Law, Criminal Offenses and a civil penalty of one hundred dollars (\$100.00) per day while in violation, which shall be placed in the Tribe's General Fund.

