

September 01, 2024

Fireworks

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee County Technical Assistance Service 226 Anne Dallas Dudley Boulevard, Suite 400 Nashville, Tennessee 37219 615.532.3555 phone 615.532.3699 fax www.ctas.tennessee.edu

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Private Acts of 1947 Chapter 256

SECTION 1. That from and after the effective date of this Act, except for volunteer fire departments located within Unicoi County, Tennessee, or as provided in Sections 6, 7, 8, 9, and 10, it shall be unlawful for any other person, firm or corporation to possess, store, use, manufacture or sell pyrotechnics, as hereinafter defined, in all Counties of this State having a population of not less than 14,100 and not more than 14,200 inhabitants according to the Federal Census of 1940, or any subsequent Federal Census. The term "pyrotechnics" as used in this Act shall be held to mean any sparkler, squibb, rocket, firecracker, Roman candle, fire balloon, flashlight composition, fireworks or other similar device or composition used to obtain a visible or audible pyrotechnic display.

As amended by: Private Acts of 2009, Chapter 10.

SECTION 2. That any article or articles of merchandise coming within the definition of "pyrotechnics" as defined in this Act are hereby declared to be contraband, and subject to confiscation whenever found within the boundaries of any County within this State to which this Act is applicable, and it shall be the duty of the Sheriff of any such County, and all peace officers, to seize such article or articles and destroy the same.

SECTION 3. That any person guilty of violating any of the provisions of this Act shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$50.00 and not more than \$400.00, or by confinement in the County Jail for not less than thirty days and not more than eleven months and twenty-nine days, or by both such fine and imprisonment in the discretion of the Court.

SECTION 4. That nothing in this Act shall be construed as applying to persons, firms and corporations conducting public displays of pyrotechnics by contract or arrangement with any State Fair, patriotic assembly or similar public functions, who acquire all articles used in such pyrotechnic displays from points outside the Counties in this State to which this Act is applicable, and keep such pyrotechnic articles in their possession at all times during the public gathering, and transport the same out of this County upon the conclusions of the arrangement or contract under which such pyrotechnics are displayed for public entertainment.

SECTION 5. That the provisions of this Act are hereby declared to be severable, and if any of its sections, provisions, clauses, or parts be held unconstitutional or void, then the remainder of this Act shall continue in full force and effect, it being the legislative intent now hereby declared, that this Act would have been adopted even if such unconstitutional or void matter has not been included therein.

SECTION 6. Nothing in this act shall be construed to prohibit any charitable or civic organization within Unicoi County approved pursuant to Section 7 of this act from purchasing for resale, possessing, storing, using or selling pyrotechnics. It shall be lawful for any person, firm, or corporation within Unicoi County to use pyrotechnics purchased from such approved charitable or civic organization.

As amended by: Private Acts of 1989, Chapter 29.

SECTION 7. Any charitable or civic organization within Unicoi County may purchase for resale, possess, store, use or sell pyrotechnics, provided such organization makes annual application with the county clerk and receives a permit as provided in this section and Section 8 of this act. The county clerk shall forward all applications to the county legislative body for approval. The county legislative body shall have the authority to issue such permits for a period of one (1) year, upon approval of the application, and upon assurance that such organization has complied with any applicable state law.

As amended by: Private Acts of 1989, Chapter 29.

SECTION 8. There shall be an annual application fee of two hundred dollars (\$200) for a permit to purchase for resale, possess, store, use or sell pyrotechnics. In addition to such application fee, a fee shall be imposed on the gross revenue received on the sale of pyrotechnics at a rate of one eighth of one cent (% of 1¢). Such additional fee shall be paid by the approved organization. The application fee shall be submitted to the county clerk with the application. All other fees imposed by this act shall be remitted to the county clerk not later than the tenth day of each month for sales from the preceding month. As amended by:

Private Acts of 1989, Chapter 29.

SECTION 9. A monthly report shall be filed under oath with the county clerk by the approved organization. The report shall include such facts and information as may be deemed reasonable for the verification of the fees due. Each approved organization shall maintain and preserve, for a period of three (3) years, accurate and detailed records necessary to determine the amount of such fees for which the organization is liable. The county clerk shall have the authority to require the approved organization to produce all records of sales and purchases or any other records upon request of the county clerk for the

purpose of determining if proper payments have been made of the fees imposed. Upon any claim of illegal assessment and collection, the approved organization against who the fee is assessed shall have the remedies provided in Tennessee Code Annotated, Title 67, it being the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected shall also apply to the fees levied by this act.

As amended by: Private Acts of 1989, Chapter 29.

SECTION 10. The county clerk shall be responsible for the collection of such fees and shall place the proceeds in the general fund. The county clerk is authorized to develop and furnish any forms necessary for the implementation of this act. The clerk, in administering and enforcing and provisions of this act, shall have as additional powers those powers and duties with respect to collecting taxes as provided in Tennessee Code Annotated, Title 67, or otherwise provided by law for the county clerk. The county legislative body is authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of this act, including but not limited to establishing requirements for an organization to be classified as charitable or civic under the provisions of this act, establishing penalties and interest for delinquent payment of fees, and any other necessary and appropriate requirements for the enforcement and administration of this act.

As amended by: Private Acts of 1989, Chapter 29.

SECTION 11. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 17, 1947

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