

HOUSE BILL 1502

E4, Q4
HB 1002/25 – ECM

6lr3549

By: **Delegates Hornberger and Pruski**
Introduced and read first time: February 13, 2026
Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Consumer and Display Fireworks – Regulation and Tax**

3 FOR the purpose of authorizing the sale and possession of certain consumer fireworks,
4 subject to certain requirements and restrictions; altering certain provisions to
5 establish that certain provisions authorizing the State Fire Marshal to issue a
6 certain permit relating to fireworks apply only to certain display fireworks;
7 authorizing a county to opt out of certain provisions regulating the sale and
8 possession of certain consumer fireworks; establishing a certain sales and use tax
9 rate for certain fireworks; requiring the revenue from a certain tax to be distributed
10 to certain funds; and generally relating to consumer and display fireworks.

11 BY repealing and reenacting, with amendments,
12 Article – Public Safety
13 Section 1–308, 8–102, 10–101, 10–103, 10–104, and 10–110
14 Annotated Code of Maryland
15 (2022 Replacement Volume and 2025 Supplement)

16 BY adding to
17 Article – Public Safety
18 Section 10–102.1 and 10–114
19 Annotated Code of Maryland
20 (2022 Replacement Volume and 2025 Supplement)

21 BY repealing and reenacting, without amendments,
22 Article – Public Safety
23 Section 10–109 and 10–111
24 Annotated Code of Maryland
25 (2022 Replacement Volume and 2025 Supplement)

26 BY adding to
27 Article – Tax – General

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 Section 2–1302.6 and 11–104(m)
2 Annotated Code of Maryland
3 (2022 Replacement Volume and 2025 Supplement)

4 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
5 That the Laws of Maryland read as follows:

6 **Article – Public Safety**

7 10–101.

8 (a) In this title the following words have the meanings indicated.

9 (b) [(1)] “1.3 G fireworks” means special fireworks:

10 (1) designed primarily to produce visible or audible effects by combustion
11 or explosion[.];

12 [(2)] “1.3 G fireworks” includes:

13 (i) toy torpedoes, railway torpedoes, firecrackers and salutes that do
14 not qualify as 1.4 G fireworks, exhibition display pieces, illuminating projectiles, incendiary
15 projectiles, and incendiary grenades;

16 (ii) smoke projectiles or bombs containing expelling charges but
17 without bursting charges;

18 (iii) flash powders in inner units not exceeding 2 ounces each, flash
19 sheets in interior packages, and flash powder or spreader cartridges containing an amount
20 not exceeding 72 grains of flash powder each; and

21 (iv) flash cartridges consisting of a paper cartridge shell, small arms
22 primer, and flash composition, not exceeding 180 grains, all assembled in one piece.]

23 (2) **THAT MEET THE FEDERAL REGULATIONS FOR 1.3 G FIREWORKS;**

24 **AND**

25 (3) **THAT COMPLY WITH THE CONSTRUCTION, PERFORMANCE,**
26 **COMPOSITION, AND LABELING REQUIREMENTS ADOPTED BY THE CONSUMER**
27 **PRODUCT SAFETY COMMISSION IN TITLE 16 OF THE CODE OF FEDERAL**
28 **REGULATIONS RELATING TO COMMERCIAL PRACTICES.**

29 (c) [(1)] “1.4 G fireworks” means common fireworks:

30 (1) designed primarily to produce visible effects by combustion[.];

1 [(2) “1.4 G fireworks” includes:

2 (i) small devices containing less than 2 grains of pyrotechnic
3 composition designed to produce an audible effect;

4 (ii) Roman candles, not exceeding 10 balls, that have a total
5 pyrotechnic composition not exceeding 20 grams and inside tube diameter not exceeding
6 3/8 inch;

7 (iii) sky rockets with sticks, that have a total pyrotechnic composition
8 not exceeding 20 grams and an inside tube diameter not exceeding 1/2 inch;

9 (iv) helicopter-type rockets that have a total pyrotechnic composition
10 not exceeding 20 grams and an inside tube diameter not exceeding 1/2 inch;

11 (v) wheels that have a total pyrotechnic composition not exceeding
12 60 grams for each driver unit or 240 grams for each wheel and an inside tube diameter of
13 driver units not exceeding 1/2 inch;

14 (vi) illuminating torches and colored fire in any form that have a total
15 pyrotechnic composition not exceeding 100 grams each;

16 (vii) dipped sticks that have a pyrotechnic composition containing any
17 perchlorate not exceeding 5 grams;

18 (viii) mines or shells in which the mortar is an integral part, that have
19 a total pyrotechnic composition not exceeding 40 grams;

20 (ix) firecrackers or salutes with casings that have a total pyrotechnic
21 composition not exceeding 2 grains each and external dimensions not exceeding 1 1/2 inches
22 in length or 1/4 inch in diameter; and

23 (x) novelties that consist of two or more 1.4 G fireworks.]

24 **(2) THAT MEET THE FEDERAL REGULATIONS FOR 1.4 G FIREWORKS;**
25 **AND**

26 **(3) THAT COMPLY WITH THE CONSTRUCTION, PERFORMANCE, AND**
27 **LABELING REQUIREMENTS ADOPTED BY THE CONSUMER PRODUCT SAFETY**
28 **COMMISSION IN TITLE 16 OF THE CODE OF FEDERAL REGULATIONS RELATING TO**
29 **COMMERCIAL PRACTICES.**

30 **(D) “APA 87-1” MEANS THE AMERICAN PYROTECHNICS ASSOCIATION**
31 **STANDARD 87-1: “STANDARD FOR CONSTRUCTION AND APPROVAL FOR**
32 **TRANSPORTATION OF FIREWORKS, NOVELTIES, AND THEATRICAL**

1 **PYROTECHNICS”, 2001 EDITION, OR ANY SUBSEQUENT EDITION.**

2 **(E) “CONSUMER FIREWORKS” MEANS ANY COMBUSTIBLE OR EXPLOSIVE**
3 **COMPOSITION OR ANY SUBSTANCE OR COMBINATION OF SUBSTANCES THAT:**

4 **(1) IS INTENDED TO PRODUCE VISIBLE OR AUDIBLE EFFECTS BY**
5 **COMBUSTION;**

6 **(2) IS SUITABLE FOR USE BY THE PUBLIC;**

7 **(3) COMPLIES WITH THE CONSTRUCTION, PERFORMANCE,**
8 **COMPOSITION, AND LABELING REQUIREMENTS ADOPTED BY THE CONSUMER**
9 **PRODUCT SAFETY COMMISSION IN TITLE 16 OF THE CODE OF FEDERAL**
10 **REGULATIONS RELATING TO COMMERCIAL PRACTICES; AND**

11 **(4) COMPLIES WITH THE PROVISIONS FOR “CONSUMER FIREWORKS”**
12 **AS DEFINED IN APA 87-1 OR ANY SUCCESSOR STANDARD.**

13 **(F) (1) “DISPLAY FIREWORKS” MEANS LARGE FIREWORKS TO BE USED**
14 **SOLELY BY PROFESSIONAL PYROTECHNICIANS THAT ARE DESIGNED PRIMARILY TO**
15 **PRODUCE VISIBLE OR AUDIBLE EFFECTS BY COMBUSTION, DEFLAGRATION, OR**
16 **DETONATION.**

17 **(2) “DISPLAY FIREWORKS” INCLUDES:**

18 **(I) SALUTES THAT CONTAIN MORE THAN 2 GRAINS OR 130**
19 **MILLIGRAMS OF EXPLOSIVE MATERIALS;**

20 **(II) AERIAL SHELLS CONTAINING MORE THAN 60 GRAMS OF**
21 **PYROTECHNIC COMPOSITIONS; AND**

22 **(III) OTHER DISPLAY PIECES THAT EXCEED THE LIMITS OF**
23 **EXPLOSIVE MATERIALS FOR CLASSIFICATION AS CONSUMER FIREWORKS AND ARE**
24 **CLASSIFIED AS FIREWORKS UN0333, UN0334, OR UN0335 UNDER 49 C.F.R. §**
25 **172.101, RELATING TO THE PURPOSE AND USE OF THE HAZARDOUS MATERIALS**
26 **TABLE.**

27 **[(d)] (G) “Explosive composition” means a mixture or substance that, when**
28 **ignited, may cause such a generation of highly heated gases that the resulting gaseous**
29 **pressures are capable of producing destructive effects on contiguous objects.**

30 **[(e)] (H) “Finishing and assembling building” means a structure in which**
31 **fireworks are assembled and packed but are not mixed or pressed.**

1 **[(f)] (I)** (1) [“Fireworks” means combustible, implosive or explosive
2 compositions, substances, combinations of substances, or articles that are prepared to
3 produce a visible or audible effect by combustion, explosion, implosion, deflagration, or
4 detonation.

5 (2) “Fireworks” includes 1.3 G fireworks, 1.4 G fireworks, [firecrackers,
6 squibs, rockets, Roman candles, fire balloons, and signal lights] **CONSUMER FIREWORKS,**
7 **AND DISPLAY FIREWORKS.**

8 **[(3)] (2)** “Fireworks” does not include:

9 (i) toy pistols, toy canes, toy guns, or other devices that use paper
10 caps that contain 0.25 grains or less of explosive composition if the devices are constructed
11 so that a hand cannot touch the cap when the cap is in place for use;

12 (ii) toy pistol paper caps that contain less than 0.20 grains of
13 explosive composition;

14 (iii) sparklers that do not contain chlorates or perchlorates;

15 (iv) ground-based sparkling devices that are nonaerial and
16 nonexplosive, and are labeled in accordance with the requirements of the U.S. Consumer
17 Product Safety Commission;

18 (v) paper wrapped snappers that contain less than 0.03 grains of
19 explosive composition; or

20 (vi) ash-producing pellets known as “snakes” that do not contain
21 mercury and are not regulated by the U.S. Department of Transportation.

22 **[(g)] (J)** (1) “Fireworks plant” means land and any building on the land used
23 in connection with the manufacture, packaging, repackaging, or processing of fireworks.

24 (2) “Fireworks plant” includes a storage building used in connection with
25 plant operation.

26 **[(h)] (K)** “Mixing building” means a building primarily used to mix and blend
27 pyrotechnic composition other than wet sparkler mixes.

28 **[(i)] (L)** “Press building” means a building used primarily for pressing or
29 loading pyrotechnic composition into tubes or containers.

30 **[(j)] (M)** “Pyrotechnic composition” means a chemical mixture that on burning
31 and without explosion produces visible or brilliant displays, bright lights, or whistles.

32 **[(k)] (N)** “Storage building” means a structure in which finished fireworks or

1 fireworks in any state of processing are stored, but in which processing or manufacturing
2 is not performed.

3 **10-102.1.**

4 (A) EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, A PERSON
5 WHO IS AT LEAST 18 YEARS OLD AND MEETS THE REQUIREMENTS OF THIS TITLE MAY
6 PURCHASE, POSSESS, AND USE CONSUMER FIREWORKS.

7 (B) A PERSON MAY NOT INTENTIONALLY IGNITE OR DISCHARGE CONSUMER
8 FIREWORKS:

9 (1) ON PUBLIC PROPERTY OR ON PRIVATE PROPERTY WITHOUT THE
10 EXPRESS PERMISSION OF THE OWNER;

11 (2) WITHIN, INTO, AT, OR FROM A MOTOR VEHICLE, A WATERCRAFT,
12 AN AIRCRAFT, AN UNMANNED AIRCRAFT SYSTEM, OR A BUILDING;

13 (3) AT ANOTHER PERSON;

14 (4) WHILE THE PERSON IS UNDER THE INFLUENCE OF ALCOHOL, A
15 CONTROLLED SUBSTANCE, OR ANOTHER DRUG;

16 (5) EXCEPT AS PROVIDED IN ITEMS (6) AND (7) OF THIS SUBSECTION,
17 WITHIN 300 FEET OF A STRUCTURE;

18 (6) WITHIN 150 FEET OF AN ANIMAL HOUSING FACILITY OR A FENCED
19 AREA DESIGNED TO CONFINE LIVESTOCK THAT IS OWNED OR MANAGED BY ANOTHER
20 PERSON; OR

21 (7) BETWEEN 150 AND 300 FEET FROM AN ANIMAL HOUSING FACILITY
22 OR A FENCED AREA DESIGNED TO CONFINE LIVESTOCK THAT IS OWNED OR
23 MANAGED BY ANOTHER PERSON, UNLESS THE PERSON IGNITING OR DISCHARGING
24 THE CONSUMER FIREWORKS NOTIFIES THE OWNER OR MANAGER OF THE
25 LIVESTOCK, IN WRITING, THAT THE PERSON INTENDS TO IGNITE OR DISCHARGE
26 CONSUMER FIREWORKS IN THAT LOCATION, AT LEAST 72 HOURS BEFORE THE
27 PERSON IGNITES OR DISCHARGES THE CONSUMER FIREWORKS.

28 (C) THIS SECTION MAY NOT BE CONSTRUED TO REGULATE THE SALE,
29 POSSESSION, OR USE OF ANY OF THE DEVICES LISTED IN § 10-101(i)(2) OF THIS
30 SUBTITLE.

31 (D) THIS SECTION DOES NOT APPLY TO A COUNTY THAT ADOPTS A LOCAL
32 LAW PROHIBITING THE PURCHASE, POSSESSION, AND USE OF CONSUMER

1 **FIREWORKS IN THE COUNTY.**

2 10–103.

3 (a) Subject to subsections (b) and (c) of this section, the State Fire Marshal may
4 issue a permit to authorize the discharge of **DISPLAY** fireworks in a place where the
5 discharge of **DISPLAY** fireworks is legal.

6 (b) The State Fire Marshal shall issue a permit to discharge **DISPLAY** fireworks
7 only if the State Fire Marshal determines that the proposed discharge of fireworks will:

8 (1) not endanger health or safety or damage property; and

9 (2) be supervised by an experienced and qualified person who has
10 previously secured written authority from the State Fire Marshal to discharge fireworks.

11 (c) A permit to discharge **DISPLAY** fireworks:

12 (1) does not authorize the holder of the permit to possess or discharge
13 fireworks in violation of an ordinance or regulation of the political subdivision where the
14 fireworks are to be discharged; and

15 (2) does not relieve an applicant for a permit from any requirement to
16 obtain any additional license or authority from the governing body of the political
17 subdivision where the fireworks are to be discharged.

18 10–104.

19 (a) A person must have a permit to discharge **DISPLAY** fireworks as provided by
20 this subtitle before the person:

21 (1) discharges **DISPLAY** fireworks; or

22 (2) possesses **DISPLAY** fireworks with the intent to discharge **DISPLAY**
23 fireworks or to allow the discharge of **DISPLAY** fireworks.

24 (b) An applicant for a permit to discharge **DISPLAY** fireworks shall:

25 (1) apply to the State Fire Marshal for the permit at least 10 days before
26 the date of discharge;

27 (2) pay to the State Fire Marshal a permit fee of \$50; and

28 (3) post a bond with the State Fire Marshal in accordance with § 10–105 of
29 this subtitle.

1 (c) If the State Fire Marshal does not receive the application for a permit required
2 under subsection (b) of this section at least 10 days before the date of the discharge, the
3 State Fire Marshal shall charge the applicant a late fee of \$50 in addition to all required
4 fees.

5 (d) The permit fee required under subsection (b)(2) of this section and the late fee
6 required under subsection (c) of this section do not apply to a volunteer fire department or
7 volunteer ambulance and rescue company.

8 (e) A permit to discharge **DISPLAY** fireworks is nontransferable.

9 10–109.

10 The State Fire Prevention Commission shall adopt regulations to carry out this
11 subtitle.

12 10–110.

13 (a) Unless the person holds a permit issued under this subtitle, a person may not:

14 (1) discharge **DISPLAY** fireworks; or

15 (2) possess **DISPLAY** fireworks:

16 (i) with intent to discharge or allow the discharge of the **DISPLAY**
17 fireworks in violation of this subtitle; or

18 (ii) for the purpose of disposing or selling the **DISPLAY** fireworks to
19 a person for use or discharge without a permit, if a permit is required by this subtitle.

20 (b) (1) Except as otherwise provided in this subtitle, a person may not sell
21 **DISPLAY** fireworks to another person without a permit issued under this subtitle.

22 (2) (i) A person licensed by the State Fire Marshal under Subtitle 2 of
23 this title may sell or deliver fireworks to a bona fide distributor, jobber, or wholesaler with
24 a principal place of business in a state where the sale or possession of fireworks is allowed.

25 (ii) The State Fire Marshal may require a person who is an
26 out-of-state distributor, jobber, or wholesaler to submit a certificate issued by the person's
27 state of operation that demonstrates authority to buy and receive fireworks.

28 10–111.

29 (a) A person who possesses or discharges fireworks in violation of this subtitle is
30 guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$250 for each
31 offense.

1 (b) A person who sells fireworks in violation of this subtitle is guilty of a
2 misdemeanor and on conviction is subject to a fine not exceeding \$1,000 for each offense.

3 (c) (1) At the expense of the owner, the State Fire Marshal shall seize and
4 remove all fireworks possessed or sold in violation of this subtitle.

5 (2) Fireworks described in paragraph (1) of this subsection shall be
6 forfeited and destroyed.

7 **10-114.**

8 (A) EXCEPT AS PROVIDED IN SUBSECTIONS (B) AND (C) OF THIS SECTION,
9 CONSUMER FIREWORKS MAY BE SOLD ONLY FROM A STAND-ALONE PERMANENT
10 STRUCTURE THAT:

11 (1) IS LICENSED BY THE STATE FIRE MARSHAL;

12 (2) HAS A STORAGE AREA THAT IS SEPARATED FROM WHOLESALE OR
13 RETAIL SALES AREAS TO WHICH A PURCHASER MAY BE ADMITTED BY
14 APPROPRIATELY RATED FIRE SEPARATION;

15 (3) IS LOCATED AT LEAST 250 FEET FROM ANY FACILITY THAT
16 STORES, SELLS, OR DISPENSES GASOLINE, PROPANE, OR OTHER FLAMMABLE
17 PRODUCTS;

18 (4) IS LOCATED AT LEAST 1,500 FEET FROM ANY OTHER FACILITY
19 LICENSED TO SELL CONSUMER FIREWORKS;

20 (5) HAS A MONITORED BURGLAR AND FIRE ALARM SYSTEM; AND

21 (6) CONDUCTS QUARTERLY FIRE DRILLS AND PREPLANNING
22 MEETINGS AS REQUIRED BY THE PRIMARY FIRE DEPARTMENT IN THE JURISDICTION
23 OF THE FACILITY.

24 (B) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION AND
25 SUBSECTION (C) OF THIS SECTION, CONSUMER FIREWORKS MAY BE SOLD FROM A
26 TEMPORARY STRUCTURE IF THE TEMPORARY STRUCTURE:

27 (I) IS LICENSED BY THE STATE FIRE MARSHAL;

28 (II) IS LOCATED AT LEAST 250 FEET FROM ANY FACILITY THAT
29 STORES, SELLS, OR DISPENSES GASOLINE, PROPANE, OR OTHER FLAMMABLE
30 PRODUCTS;

1 (III) HAS AN EVACUATION PLAN POSTED IN A CONSPICUOUS
2 LOCATION FOR A TEMPORARY STRUCTURE IN ACCORDANCE WITH NFPA 1124;

3 (IV) HAS ANY OUTDOOR STORAGE UNIT SEPARATED FROM THE
4 WHOLESALE OR RETAIL SALES AREA TO WHICH A PURCHASER MAY BE ADMITTED BY
5 APPROPRIATELY RATED FIRE SEPARATION;

6 (V) COMPLIES WITH NFPA 1124 AS IT RELATES TO RETAIL
7 SALES OF CONSUMER FIREWORKS IN TEMPORARY STRUCTURES;

8 (VI) IS LOCATED AT LEAST 2 MILES FROM ANY PERMANENT
9 FACILITY LICENSED TO SELL CONSUMER FIREWORKS;

10 (VII) DOES NOT EXCEED 2,500 SQUARE FEET;

11 (VIII) IS SECURED AT ALL TIMES DURING WHICH CONSUMER
12 FIREWORKS ARE DISPLAYED WITHIN THE STRUCTURE;

13 (IX) HAS A MINIMUM OF \$2,000,000 IN PUBLIC AND PRODUCT
14 LIABILITY INSURANCE;

15 (X) HAS A SALES PERIOD LIMITED TO JUNE 15 THROUGH JULY
16 8 AND DECEMBER 21 THROUGH JANUARY 2 EACH YEAR; AND

17 (XI) STORES CONSUMER FIREWORKS NOT ON DISPLAY FOR
18 RETAIL SALE IN AN OUTDOOR STORAGE UNIT.

19 (2) THE SALE OF CONSUMER FIREWORKS FROM A TEMPORARY
20 STRUCTURE IS LIMITED TO THE FOLLOWING:

21 (I) HELICOPTER, AERIAL SPINNER (APA 87-1, 3.1.2.3);

22 (II) ROMAN CANDLE (APA 87-1, 3.1.2.4); AND

23 (III) MINE AND SHELL DEVICES NOT EXCEEDING 500 GRAMS.

24 (C) THIS SECTION DOES NOT APPLY TO A COUNTY THAT ADOPTS A LOCAL
25 LAW PROHIBITING THE SALE OF CONSUMER FIREWORKS IN THE COUNTY.

26 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
27 as follows:

1 1-308.

2 (a) There is a 9-1-1 Trust Fund.

3 (b) (1) Except as provided in paragraph (2) of this subsection and subject to §
4 1-309.1 of this subtitle, the purposes of the 9-1-1 Trust Fund are to:

5 (i) reimburse counties for the cost of enhancing a 9-1-1 system;

6 (ii) pay contractors in accordance with § 1-306(b)(12) of this subtitle;

7 and

8 (iii) fund the coordinator position and staff to handle the increased
9 duties related to wireless enhanced 9-1-1 service under § 1-305 of this subtitle, as an
10 administrative cost.

11 (2) Subject to paragraph (3) of this subsection, in addition to the purposes
12 described under paragraph (1) of this subsection, the purposes of the 9-1-1 Trust Fund
13 include funding:

14 (i) the operation and maintenance of 9-1-1 systems, enhanced
15 9-1-1 systems, and Next Generation 9-1-1 services, including:

16 1. equipment and software utilized directly for providing
17 9-1-1 services by a public safety answering point;

18 2. protocol systems and software utilized directly for
19 providing 9-1-1 services by a public safety answering point;

20 3. interpretation services provided for a public safety
21 answering point;

22 4. services provided for a public safety answering point to
23 ensure improved access to individuals with disabilities and other individuals who use
24 assistive technology; and

25 5. voice, data, and call log recorders utilized to capture
26 information from 9-1-1 systems, enhanced 9-1-1 systems, and Next Generation 9-1-1
27 services;

28 (ii) the operation and maintenance of 9-1-1 systems, enhanced
29 9-1-1 systems, and Next Generation 9-1-1 services connectivity and infrastructure
30 equipment, including:

31 1. automatic number and location identification; and

1 Comptroller under § 1-311 of this subtitle;

2 (3) money from the prepaid wireless E 9-1-1 fee collected and remitted to
3 the Comptroller under § 1-313 of this subtitle; [and]

4 (4) MONEY DISTRIBUTED TO THE FUND FROM THE CONSUMER
5 FIREWORKS TAX UNDER §§ 2-1302.6 AND 11-104 OF THE TAX - GENERAL ARTICLE;
6 AND

7 [(4)] (5) investment earnings of the 9-1-1 Trust Fund.

8 (d) Money in the 9-1-1 Trust Fund shall be held in the State Treasury.

9 (e) The Secretary shall administer the 9-1-1 Trust Fund, subject to the
10 guidelines for financial management and budgeting established by the Department of
11 Budget and Management.

12 (f) The Secretary shall direct the Comptroller to establish separate accounts in
13 the 9-1-1 Trust Fund for the payment of administrative expenses and for each county.

14 (g) (1) Any investment earnings shall be credited to the 9-1-1 Trust Fund.

15 (2) The Comptroller shall allocate the investment income among the
16 accounts in the 9-1-1 Trust Fund, prorated on the basis of the total fees collected in each
17 county.

18 8-102.

19 (a) There is a Senator William H. Amoss Fire, Rescue, and Ambulance Fund.

20 (b) The purposes of the Fund are to promote:

21 (1) the delivery of effective and high quality fire protection, rescue, and
22 ambulance services in the State;

23 (2) increased financial support for fire, rescue, and ambulance companies
24 by counties; and

25 (3) the continued financial viability of volunteer fire, rescue, and
26 ambulance companies given the greatly increased costs of equipment.

27 (c) (1) The Secretary shall administer the Fund.

28 (2) Subject to paragraph (3) of this subsection, the Secretary may adopt
29 procedures to carry out this subtitle, including additional auditing and reporting
30 requirements.

1 (3) The Secretary may not impose training or operational requirements as
2 a precondition to receipt of money, except as otherwise expressly provided in this subtitle.

3 (d) The Fund consists of:

4 (1) money appropriated in the State budget to the Fund;

5 (2) MONEY DISTRIBUTED TO THE FUND FROM THE CONSUMER
6 FIREWORKS TAX UNDER §§ 2-1302.6 AND 11-104 OF THE TAX - GENERAL ARTICLE;
7 and

8 [(2)] (3) revenue distributed to the Fund under § 16-609 of the Business
9 Regulation Article.

10 (e) (1) As authorized by the Secretary, the Treasurer shall make payments out
11 of the Fund to each county on warrant of the Comptroller.

12 (2) The Treasurer shall make the payments required under this subsection
13 to the appropriate county on or about November 15.

14 (f) (1) State money provided under this section may only be used to:

15 (i) acquire or rehabilitate fire or rescue equipment, including
16 ambulances;

17 (ii) acquire or rehabilitate capital equipment used in connection with
18 fire or rescue equipment;

19 (iii) rehabilitate facilities used primarily to house fire fighting
20 equipment, ambulances, and rescue vehicles;

21 (iv) install life safety and fire protection systems at a fire, rescue, or
22 ambulance facility;

23 (v) acquire land for the purpose of rehabilitation or construction of a
24 fire, rescue, or ambulance facility;

25 (vi) acquire wireless telecommunications devices, computers, and
26 related computer equipment if used exclusively for fire protection, rescue, and ambulance
27 services; and

28 (vii) acquire machinery and equipment if used exclusively for fire
29 protection, rescue, and ambulance services.

30 (2) State money provided under this section may not be used:

31 (i) for administrative costs;

- 1 (ii) for compensation or fringe benefits to employees or members of
2 county governments, or fire, rescue, or ambulance companies;
- 3 (iii) for travel or meal expenses;
- 4 (iv) for fuel, utility, or routine maintenance costs of facilities or
5 equipment;
- 6 (v) to acquire new or replacement fire hydrants or water mains;
- 7 (vi) for insurance;
- 8 (vii) for fund-raising activities;
- 9 (viii) to replace or repair eligible items to the extent that insurance
10 proceeds are available;
- 11 (ix) for costs associated with the “9-1-1” emergency telephone
12 system; or
- 13 (x) for land or interests in land, except as provided in paragraph
14 (1)(v) of this subsection.
- 15 (g) Beginning in fiscal year 2026, the Governor shall include an annual
16 appropriation to the Fund of at least \$16,500,000.

17 Article – Tax – General

18 2-1302.6.

19 AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301 THROUGH
20 2-1302.5 OF THIS SUBTITLE, OF THE SALES AND USE TAX COLLECTED UNDER §
21 11-104(M) OF THIS ARTICLE FROM THE SALE OF CONSUMER FIREWORKS, AS
22 DEFINED IN § 10-101 OF THE PUBLIC SAFETY ARTICLE, THE COMPTROLLER
23 QUARTERLY SHALL DISTRIBUTE:

24 (1) 31% TO THE 9-1-1 TRUST FUND UNDER § 1-308 OF THE PUBLIC
25 SAFETY ARTICLE;

26 (2) 31% TO THE SENATOR WILLIAM H. AMOSS FIRE, RESCUE, AND
27 AMBULANCE FUND UNDER § 8-102 OF THE PUBLIC SAFETY ARTICLE; AND

28 (3) 38% TO THE GENERAL FUND OF THE STATE.

29 11-104.

1 **(M) THE SALES AND USE TAX RATE FOR CONSUMER FIREWORKS, AS**
2 **DEFINED IN § 10-101 OF THE PUBLIC SAFETY ARTICLE, IS, FOR FISCAL YEAR 2027**
3 **AND EACH FISCAL YEAR THEREAFTER, 16%.**

4 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 October 1, 2026.