

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**H. B. No. 226**

**Representatives Seitz, Sweeney**

**Cosponsors: Representatives Dean, Becker, Thompson, Goodman, Stein,  
Reineke, Blessing, Koehler**

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**A BILL**

To amend sections 1705.48, 3737.51, 3737.71, 1  
3737.99, 3743.04, 3743.17, 3743.44, 3743.45, 2  
3743.60, 3743.61, 3743.63, 3743.65, 3743.75, 3  
3743.99, 5703.052, 5703.053, 5703.19, 5703.70, 4  
and 5703.77 and to enact sections 3737.04, 5  
3737.05, 3737.06, 3737.07, 3737.08, 3737.09, 6  
3737.10, 3737.11, 3737.12, 3743.46, 3743.47, 7  
3743.591, and 3743.67 of the Revised Code to 8  
establish a fireworks study group to review and 9  
make recommendations regarding the Fireworks 10  
Law, to extend to July 1, 2020, the moratorium 11  
on issuing fireworks manufacturer and wholesaler 12  
licenses, to eliminate, beginning January 1, 13  
2021, the moratorium on geographic transfer of 14  
fireworks manufacturer and wholesaler licenses, 15  
and, beginning July 1, 2020, to impose a fee on 16  
the retail sale of consumer grade fireworks in 17  
this state and to expand the ability of 18  
individuals to obtain 1.3G display fireworks and 19  
obtain and use 1.4G consumer fireworks. 20

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 1705.48, 3737.51, 3737.71, 21  
3737.99, 3743.04, 3743.17, 3743.44, 3743.45, 3743.60, 3743.61, 22  
3743.63, 3743.65, 3743.75, 3743.99, 5703.052, 5703.053, 5703.19, 23  
5703.70, and 5703.77 be amended and sections 3737.04, 3737.05, 24  
3737.06, 3737.07, 3737.08, 3737.09, 3737.10, 3737.11, 3737.12, 25  
3743.46, 3743.47, 3743.591, and 3743.67 of the Revised Code be 26  
enacted to read as follows: 27

**Sec. 1705.48.** Except as otherwise provided by this chapter 28  
or any other provision of the Revised Code, including, but not 29  
limited to, sections 3734.908, 3737.10, 5739.33, 5743.57, 30  
5747.07, and 5753.02 of the Revised Code, all of the following 31  
apply: 32

(A) The debts, obligations, and liabilities of a limited 33  
liability company, whether arising in contract, tort, or 34  
otherwise, are solely the debts, obligations, and liabilities of 35  
the limited liability company. 36

(B) No member, manager, or officer of a limited liability 37  
company is personally liable to satisfy any judgment, decree, or 38  
order of a court for, or is personally liable to satisfy in any 39  
other manner, a debt, obligation, or liability of the company 40  
solely by reason of being a member, manager, or officer of the 41  
limited liability company. 42

(C) The failure of a limited liability company or any of 43  
its members, managers, or officers to observe any formalities 44  
relating to the exercise of the limited liability company's 45  
powers or the management of its activities is not a factor to 46  
consider in, or a ground for, imposing liability on the members, 47  
managers, or officers for the debts, obligations, or other 48  
liabilities of the company. 49

(D) Nothing in this chapter affects any personal liability 50  
of any member, any manager, or any officer of a limited 51  
liability company for the member's, manager's, or officer's own 52  
actions or omissions. 53

(E) This chapter does not affect any statutory or common 54  
law of this or another state that pertains to the relationship 55  
between an individual who renders a professional service and a 56  
recipient of that service, including, but not limited to, any 57  
contract or tort liability arising out of acts or omissions 58  
committed or omitted during the course of rendering the 59  
professional service. 60

Sec. 3737.04. Terms used in sections 3737.04 to 3737.12 of 61  
the Revised Code have the same meanings as in section 5739.01 of 62  
the Revised Code. As used in sections 3737.04 to 3737.12 of the 63  
Revised Code: 64

(A) "1.4G fireworks," "licensed wholesaler," and "licensed 65  
manufacturer" have the same meanings as in section 3743.01 of 66  
the Revised Code. 67

(B) "Fireworks vendor" means a licensed wholesaler or 68  
licensed manufacturer engaged in the sale of 1.4G fireworks in 69  
this state that holds a license issued under section 5739.17 of 70  
the Revised Code. 71

Sec. 3737.05. For the purpose of providing revenue to fund 72  
firefighter training programs and the enforcement and regulation 73  
of the fireworks industry, a fee is imposed on the retail sale 74  
in this state of 1.4G fireworks sold on and after January 1, 75  
2021. The fee shall equal four per cent of the price of such 76  
fireworks. All proceeds from the fee shall be credited to the 77  
fireworks fee receipts fund, which is hereby created in the 78

state treasury. After the director of budget and management 79  
transfers money from the fireworks fee receipts fund as required 80  
in division (C) of section 3737.11 of the Revised Code, money 81  
remaining in the fireworks fee receipts fund shall be credited 82  
to the state fire marshal's fund created in section 3737.71 of 83  
the Revised Code. 84

**Sec. 3737.06.** The tax commissioner shall administer 85  
sections 3737.04 to 3737.12 of the Revised Code in the same 86  
manner as the commissioner administers the tax levied under 87  
section 5739.02 of the Revised Code, except as otherwise 88  
provided in sections 3737.04 to 3737.12 of the Revised Code. The 89  
commissioner may adopt rules as the commissioner finds necessary 90  
for the administration and enforcement of the fee imposed by 91  
section 3737.05 of the Revised Code. 92

No person shall knowingly violate a rule adopted pursuant 93  
to this section. 94

**Sec. 3737.07.** The requirements, procedures, limitations, 95  
and penalties prescribed in Chapter 5703. of the Revised Code 96  
apply to the administration, collection, payment, and 97  
enforcement of the fee imposed under section 3737.05 of the 98  
Revised Code in the same manner and with the same effect as with 99  
other laws that the tax commissioner is required to administer 100  
and enforce. 101

**Sec. 3737.08.** (A) The fee imposed by section 3737.05 of 102  
the Revised Code shall be paid by a consumer to the fireworks 103  
vendor, and each fireworks vendor shall collect from the 104  
consumer, as a trustee for the state, the full and exact amount 105  
of the fee payable on each sale of 1.4G fireworks in the same 106  
manner and at the same times prescribed in section 5739.03 of 107  
the Revised Code for the tax levied under section 5739.02 of the 108

Revised Code. 109

(B) Whenever a fireworks vendor refunds the price of 1.4G fireworks on which the fee imposed under section 3737.05 of the Revised Code has been paid, the vendor shall also refund the amount of the fee paid. 110  
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(C) No person shall knowingly violate this section. 114

**Sec. 3737.09.** (A) Each fireworks vendor shall make and file a return for the preceding month in the form prescribed by the tax commissioner, and shall make payment of the full amount of the fee due for the preceding month. The return shall be signed by the person required to file it, or an authorized employee, officer, or agent. The return is filed when it is received by the tax commissioner. 115  
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(B) The commissioner may require a fireworks vendor that fails to file such a return within the period prescribed to pay an additional charge of fifty dollars or ten per cent of the fee required to be paid for the reporting period, whichever is greater. The commissioner may collect the additional charge by assessment pursuant to section 3737.10 of the Revised Code. The commissioner may remit all or a portion of the additional charge and may adopt rules relating thereto. 122  
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(C) If any fee due is not paid timely in accordance with this section, the person liable for the fee under section 3737.10 of the Revised Code shall pay interest, calculated at the rate per annum as prescribed by section 5703.47 of the Revised Code, from the date the fee payment was due to the date of payment or to the date an assessment is issued, whichever occurs first. Interest shall be paid in the same manner as the fee, and the commissioner may collect the interest by assessment 130  
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pursuant to section 3737.10 of the Revised Code. 138

(D) If, in the estimation of the tax commissioner, the 139  
average amount of fees remitted by a fireworks vendor monthly 140  
does not merit monthly filing, the commissioner may authorize 141  
that vendor to file and pay at less frequent intervals. Returns 142  
are due by the twenty-third day of the month following the close 143  
of the applicable reporting period authorized under this 144  
division. 145

(E) Each fireworks vendor shall keep complete and accurate 146  
records of sales of 1.4G fireworks, together with a record of 147  
the fee collected on the sales and shall keep all invoices, 148  
bills of lading, and other such pertinent documents. The records 149  
shall be available for inspection by the commissioner or the 150  
commissioner's authorized agent and shall be preserved for four 151  
years after the return was due or filed, whichever is later. 152

(F) All money collected by the tax commissioner under this 153  
section shall be considered as revenue arising from the fee 154  
imposed by section 3737.05 of the Revised Code. 155

(G) No person shall knowingly violate this section or a 156  
rule adopted to implement this section. 157

**Sec. 3737.10.** (A) If any fireworks vendor collects the fee 158  
imposed by section 3737.05 of the Revised Code and fails to 159  
remit the fee to the state as prescribed, the vendor shall be 160  
personally liable for any tax collected and not remitted. The 161  
tax commissioner may make an assessment against the vendor based 162  
upon any information in the commissioner's possession. 163

If any fireworks vendor fails to collect the fee or any 164  
consumer fails to pay that fee on any transaction subject to the 165  
tax, the vendor or consumer shall be personally liable for the 166

amount of the fee applicable to the transaction. The 167  
commissioner may make an assessment against either the fireworks 168  
vendor or consumer, as the facts may require, based upon any 169  
information in the commissioner's possession. 170

An assessment against a fireworks vendor when the fee has 171  
not been collected or paid shall not discharge the consumer's 172  
liability to reimburse the fireworks vendor for fees applicable 173  
to the transaction. 174

An assessment issued against a fireworks vendor or 175  
consumer under this section shall not be considered an election 176  
of remedies, nor a bar to an assessment against the other for 177  
the fee applicable to the same transaction, provided that no 178  
assessment shall be issued against any person for the fee due on 179  
a particular transaction if the fee on that transaction actually 180  
has been paid by another. 181

The commissioner may make an assessment against any 182  
fireworks vendor who fails to file a return or remit the proper 183  
amount of fees, or against any consumer who fails to pay the 184  
proper amount of fees. When information in the possession of the 185  
commissioner indicates that the amount required to be collected 186  
or paid under sections 3737.04 to 3737.12 of the Revised Code is 187  
greater than the amount remitted by the fireworks vendor or paid 188  
by the consumer, the commissioner may audit a sample of the 189  
vendor's sales or the consumer's purchases for a representative 190  
period and may issue an assessment based on the audit. The 191  
commissioner shall make a good faith effort to reach agreement 192  
with the vendor or consumer in selecting a representative 193  
sample. 194

The commissioner may issue an assessment on any 195  
transaction for which a fee imposed by section 3737.05 of the 196

Revised Code was due and unpaid on the date the fireworks vendor 197  
or consumer was informed by an agent of the commissioner of an 198  
investigation or audit. If the vendor or consumer remits any 199  
payment of the fee for the period covered by the assessment 200  
after the vendor or consumer was informed of the investigation 201  
or audit, the payment shall be credited against the amount of 202  
the assessment. 203

The commissioner shall give the party assessed written 204  
notice of the assessment in the manner provided in section 205  
5703.37 of the Revised Code. With the notice, the commissioner 206  
shall provide instructions on how to petition for reassessment 207  
and request a hearing on the petition. 208

(B) A penalty of up to fifteen per cent may be added to 209  
all amounts assessed under this section. The commissioner may 210  
adopt rules providing for the imposition and remission of the 211  
penalties. 212

(C) Unless the person assessed files with the commissioner 213  
within sixty days after service of the notice of assessment, 214  
either personally or by certified mail, a written petition for 215  
reassessment signed by the person assessed or that person's 216  
authorized agent having knowledge of the facts, the assessment 217  
becomes final and the amount of the assessment is due and 218  
payable from the person assessed to the treasurer of state. The 219  
petition shall indicate the objections of the person assessed, 220  
but additional objections may be raised in writing if received 221  
by the commissioner prior to the date shown on the final 222  
determination. If the petition has been properly filed, the 223  
commissioner shall proceed under section 5703.60 of the Revised 224  
Code. 225

(D) After an assessment becomes final, if any portion of 226

the assessment, including accrued interest, remains unpaid, a 227  
certified copy of the tax commissioner's entry making the 228  
assessment final may be filed in the office of the clerk of the 229  
court of common pleas in the county in which the person assessed 230  
resides or in which the person's business is conducted. If the 231  
person assessed maintains no place of business in this state and 232  
is not a resident of this state, the certified copy of the entry 233  
may be filed in the office of the clerk of the court of common 234  
pleas of Franklin county. 235

Immediately upon the filing of the entry, the clerk shall 236  
enter a judgment for the state against the person assessed in 237  
the amount shown on the entry. The judgment may be filed by the 238  
clerk in a loose-leaf book entitled "special judgments for state 239  
fireworks fee," and shall have the same effect as other 240  
judgments. Execution shall issue upon the judgment upon the 241  
request of the tax commissioner, and all laws applicable to 242  
sales on execution shall apply to sales made under the judgment. 243

If the assessment is not paid in its entirety within sixty 244  
days after the day the assessment was issued, the portion of the 245  
assessment consisting of the fee due shall bear interest at the 246  
rate per annum prescribed by section 5703.47 of the Revised Code 247  
from the day the commissioner issues the assessment until the 248  
day the assessment is paid or until it is certified to the 249  
attorney general for collection under section 131.02 of the 250  
Revised Code, whichever comes first. If the unpaid portion of 251  
the assessment is certified to the attorney general for 252  
collection, the entire unpaid portion of the assessment shall 253  
bear interest at the rate per annum prescribed by section 254  
5703.47 of the Revised Code from the date of certification until 255  
the date it is paid in its entirety. Interest shall be paid in 256  
the same manner as the fee and may be collected by the issuance 257

of an assessment under this section. 258

(E) If the commissioner believes that collection of the 259  
fee will be jeopardized unless proceedings to collect or secure 260  
collection of the fee are instituted without delay, the 261  
commissioner may issue a jeopardy assessment against the 262  
consumer or the fireworks vendor liable for paying or remitting 263  
the fee. Immediately upon the issuance of the jeopardy 264  
assessment, the commissioner shall file an entry with the clerk 265  
of the court of common pleas in the manner prescribed by 266  
division (D) of this section. Notice of the jeopardy assessment 267  
shall be served on the person assessed or the person's legal 268  
representative, as provided in section 5703.37 of the Revised 269  
Code, within five days of the filing of the entry with the 270  
clerk. The total amount assessed is immediately due and payable, 271  
unless the person assessed files a petition for reassessment in 272  
accordance with division (C) of this section and provides 273  
security in a form satisfactory to the commissioner and in an 274  
amount sufficient to satisfy the unpaid balance of the 275  
assessment. Full or partial payment of the assessment does not 276  
prejudice the commissioner's consideration of the petition for 277  
reassessment. 278

(F) If any corporation, limited liability company, or 279  
business trust required to file returns pursuant to section 280  
3737.09 of the Revised Code fails to remit to the state any fee 281  
due under section 3737.05 of the Revised Code, each of its 282  
employees having control or supervision of or charged with the 283  
responsibility of filing returns and making payments, and each 284  
of its officers, members, managers, trustees, or other persons 285  
responsible for the execution of the corporation's, limited 286  
liability company's, or business trust's fiscal 287  
responsibilities, is personally liable for the failure to remit 288

the fee. The dissolution, termination, or bankruptcy of the 289  
corporation, limited liability company, or business trust does 290  
not discharge a responsible person's liability for the 291  
corporation's, limited liability company's, or business trust's 292  
failure to remit the fee due. The tax commissioner may assess a 293  
responsible person under this section. 294

(G) Except for assessments against responsible persons 295  
under division (F) of this section, no assessment of the fee 296  
imposed by section 3737.05 of the Revised Code shall be made by 297  
the tax commissioner more than four years after the date on 298  
which the return for the period assessed was due or was filed, 299  
whichever date is later. This section does not bar an assessment 300  
when any of the following occur: 301

(1) The person assessed failed to file a return required 302  
by section 3737.09 of the Revised Code. 303

(2) The person assessed knowingly filed a false or 304  
fraudulent return. 305

(3) The person assessed and the tax commissioner have 306  
waived in writing the time limitation. 307

(H) All money collected by the tax commissioner under this 308  
section shall be considered as revenue arising from the fee 309  
imposed by section 3737.05 of the Revised Code. 310

(I) No person shall knowingly violate this section or a 311  
rule adopted to implement this section. 312

**Sec. 3737.11.** (A) The tax commissioner shall refund the 313  
fee imposed by section 3737.05 of the Revised Code paid 314  
illegally or erroneously, or paid on an illegal or erroneous 315  
assessment in the same manner prescribed under section 5739.07 316  
of the Revised Code for the tax levied under section 5739.02 of 317

the Revised Code. Applications for refund shall be filed with 318  
the tax commissioner on a form prescribed by the commissioner, 319  
within four years of the illegal or erroneous payment of the 320  
fee. 321

On the filing of the application, the commissioner shall 322  
determine the amount of refund to which the applicant is 323  
entitled. If the amount is not less than that claimed, the 324  
commissioner shall certify the amount to the director of budget 325  
and management for payment from the tax refund fund created by 326  
section 5703.052 of the Revised Code. If the amount is less than 327  
that claimed, the commissioner shall proceed in accordance with 328  
section 5703.70 of the Revised Code. 329

The certified amount shall include interest calculated at 330  
the rate per annum prescribed by section 5703.47 of the Revised 331  
Code from the date of overpayment to the date of the 332  
commissioner's certification. 333

(B) If any person entitled to a refund of fees under this 334  
section or section 5703.70 of the Revised Code is indebted to 335  
the state for any tax or fee administered by the tax 336  
commissioner, or any charge, penalties, or interest arising from 337  
such a tax or fee, the amount allowable on the application for 338  
refund first shall be applied in satisfaction of the debt. 339

(C) The director of budget and management shall transfer 340  
from the fireworks fee receipts fund to the tax refund fund 341  
amounts equal to the refunds certified by the commissioner under 342  
this section. 343

**Sec. 3737.12.** No person shall knowingly fail to file any 344  
return or report required to be filed under section 3737.09 of 345  
the Revised Code, or file or cause to be filed any incomplete, 346

false, or fraudulent return, report, or statement, or aid or 347  
abet another in the filing of any false or fraudulent return, 348  
report, or statement. 349

**Sec. 3737.51.** (A) No person shall knowingly violate any 350  
provision of the state fire code or any order made pursuant to 351  
it. 352

(B) Any person who has received a citation for a serious 353  
violation of the fire code or any order issued pursuant to it, 354  
shall be assessed a civil penalty of not more than one thousand 355  
dollars for each such violation. 356

(C) Any person who has received a citation for a violation 357  
of the fire code or any order issued pursuant to it, and such 358  
violation is specifically determined not to be of a serious 359  
nature, may be assessed a civil penalty of not more than one 360  
thousand dollars for each such violation. 361

(D) Any person who fails to correct a violation for which 362  
a citation has been issued within the period permitted for its 363  
correction, may be assessed a civil penalty of not more than one 364  
thousand dollars for each day during which such failure or 365  
violation continues. 366

(E) Any person who violates any of the posting 367  
requirements, as prescribed by division (C) of section 3737.42 368  
of the Revised Code, shall be assessed a civil penalty of not 369  
more than one thousand dollars for each violation. 370

(F) Due consideration to the appropriateness of the 371  
penalty with respect to the gravity of the violation, the good 372  
faith of the person being charged, and the history of previous 373  
violations shall be given whenever a penalty is assessed under 374  
this chapter. 375

(G) For purposes of this section, a serious violation 376  
shall be considered to exist if there is a substantial 377  
probability that an occurrence causing death or serious physical 378  
harm to persons could result from a condition which exists, or 379  
from one or more practices, means, methods, operations, or 380  
processes which have been adopted or are in use, unless the 381  
person did not and could not with the exercise of reasonable 382  
diligence, know of the presence of the violation. 383

(H) Civil penalties imposed by this chapter, except 384  
penalties imposed under sections 3737.04 to 3737.12 of the 385  
Revised Code, shall be paid to the state fire marshal for 386  
deposit into the general revenue fund. Such penalties may be 387  
recovered in a civil action in the name of the state brought in 388  
the court of common pleas of the county where the violation is 389  
alleged to have occurred. 390

**Sec. 3737.71.** Each insurance company doing business in 391  
this state shall pay to the state in installments, at the time 392  
of making the payments required by section 5729.05 of the 393  
Revised Code, in addition to the taxes required to be paid by 394  
it, three-fourths of one per cent on the gross premium receipts 395  
derived from fire insurance and that portion of the premium 396  
reasonably allocable to insurance against the hazard of fire 397  
included in other coverages except life and sickness and 398  
accident insurance, after deducting return premiums paid and 399  
considerations received for reinsurances as shown by the annual 400  
statement of such company made pursuant to sections 3929.30, 401  
3931.06, and 5729.02 of the Revised Code. The money received 402  
shall be paid into the state treasury to the credit of the state 403  
fire marshal's fund, which is hereby created. The fund shall be 404  
used for the maintenance and administration of the office of the 405  
state fire marshal and the Ohio fire academy established by 406

section 3737.33 of the Revised Code, except for any balance 407  
credited to the fund from the fee imposed by section 3737.05 of 408  
the Revised Code. Seven-eighths of the balance credited to the 409  
fund from that fee shall be used solely to fund firefighter 410  
training programs and one-eighth of that balance shall be used 411  
solely to fund activities and operations of the state fire 412  
marshal related to the regulation and enforcement of the 413  
fireworks industry. If the director of commerce certifies to the 414  
director of budget and management that the cash balance in the 415  
state fire marshal's fund, exclusive of any balance credited to 416  
the fund from the fee imposed by section 3737.05 of the Revised 417  
Code, is in excess of the amount needed to pay ongoing operating 418  
expenses, the director of commerce, with the approval of the 419  
director of budget and management, may use the excess amount to 420  
acquire by purchase, lease, or otherwise, real property or 421  
interests in real property to be used for the benefit of the 422  
office of the state fire marshal, or to construct, acquire, 423  
enlarge, equip, furnish, or improve the state fire marshal's 424  
office facilities or the facilities of the Ohio fire academy. 425  
The state fire marshal's fund shall be assessed a proportionate 426  
share of the administrative costs of the department of commerce 427  
in accordance with procedures prescribed by the director of 428  
commerce and approved by the director of budget and management. 429  
Such assessment shall be paid from the state fire marshal's fund 430  
to the division of administration fund. 431

Notwithstanding any other provision in this section, if 432  
the director of budget and management determines at any time 433  
that the money in the state fire marshal's fund exceeds the 434  
amount necessary to defray ongoing operating expenses in a 435  
fiscal year, the director may transfer the excess, exclusive of 436  
any balance credited to the fund from the fee imposed by section 437

3737.05 of the Revised Code, to the general revenue fund. 438

**Sec. 3737.99.** (A) Whoever violates section 3737.28 of the 439  
Revised Code may be summarily punished, by the officer 440  
concerned, by a fine of not more than one hundred dollars or 441  
commitment to the county jail until that person is willing to 442  
comply with the order of such officer. 443

(B) Except as a violation of section 2923.17 of the 444  
Revised Code involves subject matter covered by the state fire 445  
code and except as such a violation is covered by division (G) 446  
of this section, whoever violates division (A) of section 447  
3737.51 of the Revised Code is guilty of a misdemeanor of the 448  
first degree. 449

(C) Whoever violates section 3737.61 of the Revised Code 450  
is guilty of a minor misdemeanor. 451

(D) Whoever violates section 3737.62 or 3737.64 of the 452  
Revised Code is guilty of a misdemeanor of the fourth degree. 453

(E) Whoever violates section 3737.63 or division (A) or 454  
(B) of section 3737.65 of the Revised Code is guilty of a 455  
misdemeanor of the third degree. 456

(F) Whoever violates division (C) (3) or (D) (5) of section 457  
3737.73 of the Revised Code shall be fined one thousand dollars. 458

(G) Whoever violates section 3737.66 of the Revised Code 459  
is guilty of a misdemeanor of the first degree. 460

(H) Whoever knowingly violates division (C) of section 461  
3737.882 of the Revised Code is guilty of an unclassified felony 462  
and shall be fined not more than twenty-five thousand dollars or 463  
imprisoned for not more than fourteen months, or both. Whoever 464  
recklessly violates division (C) of section 3737.882 of the 465

Revised Code is guilty of a misdemeanor of the first degree. 466

(I) Whoever knowingly violates division (F) (1), (2), or 467  
(3) of section 3737.881 or section 3737.93 of the Revised Code 468  
is guilty of a misdemeanor of the fourth degree. 469

(J) Whoever knowingly violates division (B) or (C) of 470  
section 3737.91 of the Revised Code is guilty of a misdemeanor 471  
of the second degree. 472

(K) Except as prescribed in division (L) of this section, 473  
whoever violates any provision of section 3737.08, 3737.09, 474  
3737.10, or 3737.12 of the Revised Code, or any rule adopted by 475  
the tax commissioner under section 3737.06, 3737.09, or 3737.10 476  
of the Revised Code, is guilty of a misdemeanor of the first 477  
degree on a first offense; on each subsequent offense, the 478  
person is guilty of a felony of the fourth degree. 479

(L) Whoever violates section 3737.09 of the Revised Code 480  
by failing to remit to the state fees collected under section 481  
3737.05 of the Revised Code is guilty of a felony of the fourth 482  
degree and shall suffer the loss of the person's vendor's 483  
license issued under section 5739.17 of the Revised Code. A 484  
person shall not be eligible for a vendor's license for two 485  
years following conviction or the plea of guilty. 486

**Sec. 3743.04.** (A) The license of a manufacturer of 487  
fireworks is effective for one year beginning on the first day 488  
of December. The state fire marshal shall issue or renew a 489  
license only on that date and at no other time. If a 490  
manufacturer of fireworks wishes to continue manufacturing 491  
fireworks at the designated fireworks plant after its then 492  
effective license expires, it shall apply no later than the 493  
first day of October for a new license pursuant to section 494

3743.02 of the Revised Code. The state fire marshal shall send a written notice of the expiration of its license to a licensed manufacturer at least three months before the expiration date.

(B) If, during the effective period of its licensure, a licensed manufacturer of fireworks wishes to construct, locate, or relocate any buildings or other structures on the premises of its fireworks plant, to make any structural change or renovation in any building or other structure on the premises of its fireworks plant, or to change the nature of its manufacturing of fireworks so as to include the processing of fireworks, the manufacturer shall notify the state fire marshal in writing. The state fire marshal may require a licensed manufacturer also to submit documentation, including, but not limited to, plans covering the proposed construction, location, relocation, structural change or renovation, or change in manufacturing of fireworks, if the state fire marshal determines the documentation is necessary for evaluation purposes in light of the proposed construction, location, relocation, structural change or renovation, or change in manufacturing of fireworks.

Upon receipt of the notification and additional documentation required by the state fire marshal, the state fire marshal shall inspect the premises of the fireworks plant to determine if the proposed construction, location, relocation, structural change or renovation, or change in manufacturing of fireworks conforms to sections 3743.02 to 3743.08 of the Revised Code and the rules adopted by the state fire marshal pursuant to section 3743.05 of the Revised Code. The state fire marshal shall issue a written authorization to the manufacturer for the construction, location, relocation, structural change or renovation, or change in manufacturing of fireworks if the state fire marshal determines, upon the inspection and a review of

submitted documentation, that the construction, location, 526  
relocation, structural change or renovation, or change in 527  
manufacturing of fireworks conforms to those sections and rules. 528  
Upon authorizing a change in manufacturing of fireworks to 529  
include the processing of fireworks, the state fire marshal 530  
shall make notations on the manufacturer's license and in the 531  
list of licensed manufacturers in accordance with section 532  
3743.03 of the Revised Code. 533

On or before June 1, 1998, a licensed manufacturer shall 534  
install, in every licensed building in which fireworks are 535  
manufactured, stored, or displayed and to which the public has 536  
access, interlinked fire detection, smoke exhaust, and smoke 537  
evacuation systems that are approved by the superintendent of 538  
industrial compliance, and shall comply with floor plans showing 539  
occupancy load limits and internal circulation and egress 540  
patterns that are approved by the state fire marshal and 541  
superintendent, and that are submitted under seal as required by 542  
section 3791.04 of the Revised Code. Notwithstanding section 543  
3743.59 of the Revised Code, the construction and safety 544  
requirements established in this division are not subject to any 545  
variance, waiver, or exclusion. 546

(C) The license of a manufacturer of fireworks authorizes 547  
the manufacturer to engage only in the following activities: 548

(1) The manufacturing of fireworks on the premises of the 549  
fireworks plant as described in the application for licensure or 550  
in the notification submitted under division (B) of this 551  
section, except that a licensed manufacturer shall not engage in 552  
the processing of fireworks unless authorized to do so by its 553  
license. 554

(2) To possess for sale at wholesale and sell at wholesale 555

the fireworks manufactured by the manufacturer, to persons who 556  
are licensed wholesalers of fireworks, to ~~out-of-state residents-~~ 557  
~~persons~~ in accordance with ~~section-sections~~ 3743.44 of the 558  
~~Revised Code, to residents of this state in accordance with-~~ 559  
~~section 3743.45 to 3743.46~~ of the Revised Code, or to persons 560  
located in another state provided the fireworks are shipped 561  
directly out of this state to them by the manufacturer. A person 562  
who is licensed as a manufacturer of fireworks on June 14, 1988, 563  
also may possess for sale and sell pursuant to division (C) (2) 564  
of this section fireworks other than those the person 565  
manufactures. The possession for sale shall be on the premises 566  
of the fireworks plant described in the application for 567  
licensure or in the notification submitted under division (B) of 568  
this section, and the sale shall be from the inside of a 569  
licensed building and from no other structure or device outside 570  
a licensed building. At no time shall a licensed manufacturer 571  
sell any class of fireworks outside a licensed building. 572

(3) Possess for sale at retail and sell at retail the 573  
fireworks manufactured by the manufacturer, other than 1.4G 574  
fireworks as designated by the state fire marshal in rules 575  
adopted pursuant to division (A) of section 3743.05 of the 576  
Revised Code, to licensed exhibitors in accordance with sections 577  
3743.50 to 3743.55 of the Revised Code, and possess for sale at 578  
retail and sell at retail the fireworks manufactured by the 579  
manufacturer, including 1.4G fireworks, to ~~out-of-state-~~ 580  
~~residents persons~~ in accordance with ~~section-sections~~ 3743.44 of 581  
~~the Revised Code, to residents of this state in accordance with-~~ 582  
~~section 3743.45 to 3743.46~~ of the Revised Code, or to persons 583  
located in another state provided the fireworks are shipped 584  
directly out of this state to them by the manufacturer. A person 585  
who is licensed as a manufacturer of fireworks on June 14, 1988, 586

may also possess for sale and sell pursuant to division (C) (3) 587  
of this section fireworks other than those the person 588  
manufactures. The possession for sale shall be on the premises 589  
of the fireworks plant described in the application for 590  
licensure or in the notification submitted under division (B) of 591  
this section, and the sale shall be from the inside of a 592  
licensed building and from no other structure or device outside 593  
a licensed building. At no time shall a licensed manufacturer 594  
sell any class of fireworks outside a licensed building. 595

A licensed manufacturer of fireworks shall sell under 596  
division (C) of this section only fireworks that meet the 597  
standards set by the consumer product safety commission or by 598  
the American fireworks standard laboratories or that have 599  
received an EX number from the United States department of 600  
transportation. 601

(D) The license of a manufacturer of fireworks shall be 602  
protected under glass and posted in a conspicuous place on the 603  
premises of the fireworks plant. Except as otherwise provided in 604  
this division, the license is not transferable or assignable. A 605  
license may be transferred to another person for the same 606  
fireworks plant for which the license was issued if the assets 607  
of the plant are transferred to that person by inheritance or by 608  
a sale approved by the state fire marshal. The license is 609  
subject to revocation in accordance with section 3743.08 of the 610  
Revised Code. 611

(E) The state fire marshal shall not place the license of 612  
a manufacturer of fireworks in a temporarily inactive status 613  
while the holder of the license is attempting to qualify to 614  
retain the license. 615

(F) Each licensed manufacturer of fireworks that possesses 616

fireworks for sale and sells fireworks under division (C) of 617  
section 3743.04 of the Revised Code, or a designee of the 618  
manufacturer, whose identity is provided to the state fire 619  
marshal by the manufacturer, annually shall attend a continuing 620  
education program. The state fire marshal shall develop the 621  
program and the state fire marshal or a person or public agency 622  
approved by the state fire marshal shall conduct it. A licensed 623  
manufacturer or the manufacturer's designee who attends a 624  
program as required under this division, within one year after 625  
attending the program, shall conduct in-service training as 626  
approved by the state fire marshal for other employees of the 627  
licensed manufacturer regarding the information obtained in the 628  
program. A licensed manufacturer shall provide the state fire 629  
marshal with notice of the date, time, and place of all in- 630  
service training. For any program conducted under this division, 631  
the state fire marshal shall, in accordance with rules adopted 632  
by the state fire marshal under Chapter 119. of the Revised 633  
Code, establish the subjects to be taught, the length of 634  
classes, the standards for approval, and time periods for 635  
notification by the licensee to the state fire marshal of any 636  
in-service training. 637

(G) A licensed manufacturer shall maintain comprehensive 638  
general liability insurance coverage in the amount and type 639  
specified under division (B) (2) of section 3743.02 of the 640  
Revised Code at all times. Each policy of insurance required 641  
under this division shall contain a provision requiring the 642  
insurer to give not less than fifteen days' prior written notice 643  
to the state fire marshal before termination, lapse, or 644  
cancellation of the policy, or any change in the policy that 645  
reduces the coverage below the minimum required under this 646  
division. Prior to canceling or reducing the amount of coverage 647

of any comprehensive general liability insurance coverage 648  
required under this division, a licensed manufacturer shall 649  
secure supplemental insurance in an amount and type that 650  
satisfies the requirements of this division so that no lapse in 651  
coverage occurs at any time. A licensed manufacturer who secures 652  
supplemental insurance shall file evidence of the supplemental 653  
insurance with the state fire marshal prior to canceling or 654  
reducing the amount of coverage of any comprehensive general 655  
liability insurance coverage required under this division. 656

(H) The state fire marshal shall adopt rules for the 657  
expansion or contraction of a licensed premises and for approval 658  
of such expansions or contractions. The boundaries of a licensed 659  
premises, including any geographic expansion or contraction of 660  
those boundaries, shall be approved by the state fire marshal in 661  
accordance with rules the state fire marshal adopts. If the 662  
licensed premises consists of more than one parcel of real 663  
estate, those parcels shall be contiguous unless an exception is 664  
allowed pursuant to division (I) of this section. 665

(I) (1) A licensed manufacturer may expand its licensed 666  
premises within this state to include not more than two storage 667  
locations that are located upon one or more real estate parcels 668  
that are noncontiguous to the licensed premises as that licensed 669  
premises exists on the date a licensee submits an application as 670  
described below, if all of the following apply: 671

(a) The licensee submits an application to the state fire 672  
marshal and an application fee of one hundred dollars per 673  
storage location for which the licensee is requesting approval. 674

(b) The identity of the holder of the license remains the 675  
same at the storage location. 676

(c) The storage location has received a valid certificate 677  
of zoning compliance as applicable and a valid certificate of 678  
occupancy for each building or structure at the storage location 679  
issued by the authority having jurisdiction to issue the 680  
certificate for the storage location, and those certificates 681  
permit the distribution and storage of fireworks regulated under 682  
this chapter at the storage location and in the buildings or 683  
structures. The storage location shall be in compliance with all 684  
other applicable federal, state, and local laws and regulations. 685

(d) Every building or structure located upon the storage 686  
location is separated from occupied residential and 687  
nonresidential buildings or structures, railroads, highways, or 688  
any other buildings or structures on the licensed premises in 689  
accordance with the distances specified in the rules adopted by 690  
the state fire marshal pursuant to section 3743.05 of the 691  
Revised Code. 692

(e) Neither the licensee nor any person holding, owning, 693  
or controlling a five per cent or greater beneficial or equity 694  
interest in the licensee has been convicted of or pleaded guilty 695  
to a felony under the laws of this state, any other state, or 696  
the United States, after September 29, 2005. 697

(f) The state fire marshal approves the application for 698  
expansion. 699

(2) The state fire marshal shall approve an application 700  
for expansion requested under division (I) (1) of this section if 701  
the state fire marshal receives the application fee and proof 702  
that the requirements of divisions (I) (1) (b) to (e) of this 703  
section are satisfied. The storage location shall be considered 704  
part of the original licensed premises and shall use the same 705  
distinct number assigned to the original licensed premises with 706

any additional designations as the state fire marshal deems 707  
necessary in accordance with section 3743.03 of the Revised 708  
Code. 709

(J) (1) A licensee who obtains approval for the use of a 710  
storage location in accordance with division (I) of this section 711  
shall use the storage location exclusively for the following 712  
activities, in accordance with division (C) of this section: 713

(a) The packaging, assembling, or storing of fireworks, 714  
which shall only occur in buildings or structures approved for 715  
such hazardous uses by the building code official having 716  
jurisdiction for the storage location or, for 1.4G fireworks, in 717  
containers or trailers approved for such hazardous uses by the 718  
state fire marshal if such containers or trailers are not 719  
subject to regulation by the building code adopted in accordance 720  
with Chapter 3781. of the Revised Code. All such storage shall 721  
be in accordance with the rules adopted by the state fire 722  
marshal under division (G) of section 3743.05 of the Revised 723  
Code for the packaging, assembling, and storage of fireworks. 724

(b) Distributing fireworks to other parcels of real estate 725  
located on the manufacturer's licensed premises, to licensed 726  
wholesalers or other licensed manufacturers in this state or to 727  
similarly licensed persons located in another state or country; 728

(c) Distributing fireworks to a licensed exhibitor of 729  
fireworks pursuant to a properly issued permit in accordance 730  
with section 3743.54 of the Revised Code. 731

(2) A licensed manufacturer shall not engage in any sales 732  
activity, including the retail sale of fireworks otherwise 733  
permitted under division (C) (2) or (C) (3) of this section, or 734  
pursuant to section 3743.44 or 3743.45 of the Revised Code, at 735

the storage location approved under this section. 736

(3) A storage location may not be relocated for a minimum 737  
period of five years after the storage location is approved by 738  
the state fire marshal in accordance with division (I) of this 739  
section. 740

(K) The licensee shall prohibit public access to the 741  
storage location. The state fire marshal shall adopt rules to 742  
describe the acceptable measures a manufacturer shall use to 743  
prohibit access to the storage site. 744

**Sec. 3743.17.** (A) The license of a wholesaler of fireworks 745  
is effective for one year beginning on the first day of 746  
December. The state fire marshal shall issue or renew a license 747  
only on that date and at no other time. If a wholesaler of 748  
fireworks wishes to continue engaging in the wholesale sale of 749  
fireworks at the particular location after its then effective 750  
license expires, it shall apply not later than the first day of 751  
October for a new license pursuant to section 3743.15 of the 752  
Revised Code. The state fire marshal shall send a written notice 753  
of the expiration of its license to a licensed wholesaler at 754  
least three months before the expiration date. 755

(B) If, during the effective period of its licensure, a 756  
licensed wholesaler of fireworks wishes to perform any 757  
construction, or make any structural change or renovation, on 758  
the premises on which the fireworks are sold, the wholesaler 759  
shall notify the state fire marshal in writing. The state fire 760  
marshal may require a licensed wholesaler also to submit 761  
documentation, including, but not limited to, plans covering the 762  
proposed construction or structural change or renovation, if the 763  
state fire marshal determines the documentation is necessary for 764  
evaluation purposes in light of the proposed construction or 765

structural change or renovation. 766

Upon receipt of the notification and additional 767  
documentation required by the state fire marshal, the state fire 768  
marshal shall inspect the premises on which the fireworks are 769  
sold to determine if the proposed construction or structural 770  
change or renovation conforms to sections 3743.15 to 3743.21 of 771  
the Revised Code and the rules adopted by the state fire marshal 772  
pursuant to section 3743.18 of the Revised Code. The state fire 773  
marshal shall issue a written authorization to the wholesaler 774  
for the construction or structural change or renovation if the 775  
state fire marshal determines, upon the inspection and a review 776  
of submitted documentation, that the construction or structural 777  
change or renovation conforms to those sections and rules. 778

(C) The license of a wholesaler of fireworks authorizes 779  
the wholesaler to engage only in the following activities: 780

(1) Possess for sale at wholesale and sell at wholesale 781  
fireworks to persons who are licensed wholesalers of fireworks, 782  
to ~~out-of-state residents persons~~ in accordance with ~~section-~~ 783  
~~sections~~ 3743.44 ~~of the Revised Code, to residents of this state-~~ 784  
~~in accordance with section 3743.45 to 3743.46~~ of the Revised 785  
Code, or to persons located in another state provided the 786  
fireworks are shipped directly out of this state to them by the 787  
wholesaler. The possession for sale shall be at the location 788  
described in the application for licensure or in the 789  
notification submitted under division (B) of this section, and 790  
the sale shall be from the inside of a licensed building and 791  
from no structure or device outside a licensed building. At no 792  
time shall a licensed wholesaler sell any class of fireworks 793  
outside a licensed building. 794

(2) Possess for sale at retail and sell at retail 795

fireworks, other than 1.4G fireworks as designated by the state 796  
fire marshal in rules adopted pursuant to division (A) of 797  
section 3743.05 of the Revised Code, to licensed exhibitors in 798  
accordance with sections 3743.50 to 3743.55 of the Revised Code, 799  
and possess for sale at retail and sell at retail fireworks, 800  
including 1.4G fireworks, to ~~out of state residents~~ persons in 801  
accordance with ~~section sections~~ 3743.44 ~~of the Revised Code, to~~ 802  
~~residents of this state in accordance with section 3743.45 to~~ 803  
3743.46 of the Revised Code, or to persons located in another 804  
state provided the fireworks are shipped directly out of this 805  
state to them by the wholesaler. The possession for sale shall 806  
be at the location described in the application for licensure or 807  
in the notification submitted under division (B) of this 808  
section, and the sale shall be from the inside of the licensed 809  
building and from no other structure or device outside this 810  
licensed building. At no time shall a licensed wholesaler sell 811  
any class of fireworks outside a licensed building. 812

A licensed wholesaler of fireworks shall sell under 813  
division (C) of this section only fireworks that meet the 814  
standards set by the consumer product safety commission or by 815  
the American fireworks standard laboratories or that have 816  
received an EX number from the United States department of 817  
transportation. 818

(D) The license of a wholesaler of fireworks shall be 819  
protected under glass and posted in a conspicuous place at the 820  
location described in the application for licensure or in the 821  
notification submitted under division (B) of this section. 822  
Except as otherwise provided in this section, the license is not 823  
transferable or assignable. A license may be transferred to 824  
another person for the same location for which the license was 825  
issued if the assets of the wholesaler are transferred to that 826

person by inheritance or by a sale approved by the state fire 827  
marshal. The license is subject to revocation in accordance with 828  
section 3743.21 of the Revised Code. 829

(E) The state fire marshal shall adopt rules for the 830  
expansion or contraction of a licensed premises and for the 831  
approval of an expansion or contraction. The boundaries of a 832  
licensed premises, including any geographic expansion or 833  
contraction of those boundaries, shall be approved by the state 834  
fire marshal in accordance with rules the state fire marshal 835  
adopts. If the licensed premises of a licensed wholesaler from 836  
which the wholesaler operates consists of more than one parcel 837  
of real estate, those parcels must be contiguous, unless an 838  
exception is allowed pursuant to division (G) of this section. 839

(F) (1) Upon application by a licensed wholesaler of 840  
fireworks, a wholesaler license may be transferred from one 841  
geographic location to another within the same municipal 842  
corporation or within the unincorporated area of the same 843  
township, ~~but only~~ if all of the following apply: 844

(a) The identity of the holder of the license remains the 845  
same in the new location. 846

(b) The former location is closed prior to the opening of 847  
the new location and no fireworks business of any kind is 848  
conducted at the former location after the transfer of the 849  
license. 850

(c) The new location has received a local certificate of 851  
zoning compliance and a local certificate of occupancy, and 852  
otherwise is in compliance with all local building regulations. 853

(d) Every building or structure at the new location is 854  
separated from occupied residential and nonresidential buildings 855

or structures, railroads, highways, or any other buildings or 856  
structures located on the licensed premises in accordance with 857  
the distances specified in the rules adopted by the state fire 858  
marshal pursuant to section 3743.18 of the Revised Code. If the 859  
licensee fails to comply with the requirements of division (F) 860  
(1)(d) of this section by the licensee's own act, the license at 861  
the new location is forfeited. 862

(e) Neither the licensee nor any person holding, owning, 863  
or controlling a five per cent or greater beneficial or equity 864  
interest in the licensee has been convicted of or has pleaded 865  
guilty to a felony under the laws of this state, any other 866  
state, or the United States after June 30, 1997. 867

(f) The state fire marshal approves the request for the 868  
transfer. 869

(2) The new location shall comply with the requirements 870  
specified in divisions (C)(1) and (2) of section 3743.25 of the 871  
Revised Code whether or not the fireworks showroom at the new 872  
location is constructed, expanded, or first begins operating on 873  
and after June 30, 1997. 874

(G)(1) A licensed wholesaler may expand its licensed 875  
premises within this state to include not more than two storage 876  
locations that are located upon one or more real estate parcels 877  
that are noncontiguous to the licensed premises as that licensed 878  
premises exists on the date a licensee submits an application as 879  
described below, if all of the following apply: 880

(a) The licensee submits an application to the state fire 881  
marshal requesting the expansion and an application fee of one 882  
hundred dollars per storage location for which the licensee is 883  
requesting approval. 884

(b) The identity of the holder of the license remains the same at the storage location. 885  
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(c) The storage location has received a valid certificate of zoning compliance, as applicable, and a valid certificate of occupancy for each building or structure at the storage location issued by the authority having jurisdiction to issue the certificate for the storage location, and those certificates permit the distribution and storage of fireworks regulated under this chapter at the storage location and in the buildings or structures. The storage location shall be in compliance with all other applicable federal, state, and local laws and regulations. 887  
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(d) Every building or structure located upon the storage location is separated from occupied residential and nonresidential buildings or structures, railroads, highways, and any other buildings or structures on the licensed premises in accordance with the distances specified in the rules adopted by the state fire marshal pursuant to section 3743.18 of the Revised Code. 896  
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(e) Neither the licensee nor any person holding, owning, or controlling a five per cent or greater beneficial or equity interest in the licensee has been convicted of or pleaded guilty to a felony under the laws of this state, any other state, or the United States, after September 29, 2005. 903  
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(f) The state fire marshal approves the application for expansion. 908  
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(2) The state fire marshal shall approve an application for expansion requested under division (G)(1) of this section if the state fire marshal receives the application fee and proof that the requirements of divisions (G)(1)(b) to (e) of this 910  
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section are satisfied. The storage location shall be considered 914  
part of the original licensed premises and shall use the same 915  
distinct number assigned to the original licensed premises with 916  
any additional designations as the state fire marshal deems 917  
necessary in accordance with section 3743.16 of the Revised 918  
Code. 919

(H) (1) A licensee who obtains approval for use of a 920  
storage location in accordance with division (G) of this section 921  
shall use the site exclusively for the following activities, in 922  
accordance with division (C) (1) of this section: 923

(a) Packaging, assembling, or storing fireworks, which 924  
shall occur only in buildings or structures approved for such 925  
hazardous uses by the building code official having jurisdiction 926  
for the storage location or, for 1.4G fireworks, in containers 927  
or trailers approved for such hazardous uses by the state fire 928  
marshal if such containers or trailers are not subject to 929  
regulation by the building code adopted in accordance with 930  
Chapter 3781. of the Revised Code. All such storage shall be in 931  
accordance with the rules adopted by the state fire marshal 932  
under division (B) (4) of section 3743.18 of the Revised Code for 933  
the packaging, assembling, and storage of fireworks. 934

(b) Distributing fireworks to other parcels of real estate 935  
located on the wholesaler's licensed premises, to licensed 936  
manufacturers or other licensed wholesalers in this state or to 937  
similarly licensed persons located in another state or country; 938

(c) Distributing fireworks to a licensed exhibitor of 939  
fireworks pursuant to a properly issued permit in accordance 940  
with section 3743.54 of the Revised Code. 941

(2) A licensed wholesaler shall not engage in any sales 942

activity, including the retail sale of fireworks otherwise 943  
permitted under division (C) (2) of this section or pursuant to 944  
section 3743.44 or 3743.45 of the Revised Code, at a storage 945  
location approved under this section. 946

(3) A storage location may not be relocated for a minimum 947  
period of five years after the storage location is approved by 948  
the state fire marshal in accordance with division (G) of this 949  
section. 950

(I) A licensee shall prohibit public access to all storage 951  
locations it uses. The state fire marshal shall adopt rules 952  
establishing acceptable measures a wholesaler shall use to 953  
prohibit access to storage sites. 954

(J) The state fire marshal shall not place the license of 955  
a wholesaler of fireworks in temporarily inactive status while 956  
the holder of the license is attempting to qualify to retain the 957  
license. 958

(K) Each licensed wholesaler of fireworks or a designee of 959  
the wholesaler, whose identity is provided to the state fire 960  
marshal by the wholesaler, annually shall attend a continuing 961  
education program. The state fire marshal shall develop the 962  
program and the state fire marshal or a person or public agency 963  
approved by the state fire marshal shall conduct it. A licensed 964  
wholesaler or the wholesaler's designee who attends a program as 965  
required under this division, within one year after attending 966  
the program, shall conduct in-service training as approved by 967  
the state fire marshal for other employees of the licensed 968  
wholesaler regarding the information obtained in the program. A 969  
licensed wholesaler shall provide the state fire marshal with 970  
notice of the date, time, and place of all in-service training. 971  
For any program conducted under this division, the state fire 972

marshal shall, in accordance with rules adopted by the state 973  
fire marshal under Chapter 119. of the Revised Code, establish 974  
the subjects to be taught, the length of classes, the standards 975  
for approval, and time periods for notification by the licensee 976  
to the state fire marshal of any in-service training. 977

(L) A licensed wholesaler shall maintain comprehensive 978  
general liability insurance coverage in the amount and type 979  
specified under division (B) (2) of section 3743.15 of the 980  
Revised Code at all times. Each policy of insurance required 981  
under this division shall contain a provision requiring the 982  
insurer to give not less than fifteen days' prior written notice 983  
to the state fire marshal before termination, lapse, or 984  
cancellation of the policy, or any change in the policy that 985  
reduces the coverage below the minimum required under this 986  
division. Prior to canceling or reducing the amount of coverage 987  
of any comprehensive general liability insurance coverage 988  
required under this division, a licensed wholesaler shall secure 989  
supplemental insurance in an amount and type that satisfies the 990  
requirements of this division so that no lapse in coverage 991  
occurs at any time. A licensed wholesaler who secures 992  
supplemental insurance shall file evidence of the supplemental 993  
insurance with the state fire marshal prior to canceling or 994  
reducing the amount of coverage of any comprehensive general 995  
liability insurance coverage required under this division. 996

**Sec. 3743.44.** (A) Any person who ~~resides in another state~~ 997  
~~and who~~ intends to obtain possession in this state of 1.3G 998  
fireworks purchased in this state shall obtain possession of the 999  
1.3G fireworks only from a licensed manufacturer or licensed 1000  
~~wholesaler and only possess the fireworks in this state while in~~ 1001  
~~the course of directly transporting them out of this state.~~ 1002

No licensed manufacturer or licensed wholesaler shall sell 1003  
1.3G fireworks to a person ~~who resides in another state unless~~ 1004  
that person has been issued a license or permit in the state of 1005  
the person's residence that authorizes the person to engage in 1006  
the manufacture, wholesale sale, or retail sale of 1.3G 1007  
fireworks or that authorizes the person to conduct 1.3G 1008  
fireworks exhibitions in that state and that person presents a 1009  
certified copy of the license. 1010

~~No licensed manufacturer or licensed wholesaler shall sell~~ 1011  
~~fireworks to a person who resides in another state unless that~~ 1012  
~~person has been issued a license or permit in the state of the~~ 1013  
~~person's residence that authorizes the person to engage in the~~ 1014  
~~manufacture, wholesale sale, or retail sale of fireworks in that~~ 1015  
~~state or that authorizes the person to conduct fireworks~~ 1016  
~~exhibitions in that state and that person presents a certified~~ 1017  
~~copy of the license, or, if that person does not possess a~~ 1018  
~~license or permit of that nature, only if the person presents a~~ 1019  
~~current valid motor vehicle operator's license issued to the~~ 1020  
~~person in the person's state of residence, or, if that person~~ 1021  
~~does not possess a motor vehicle operator's license issued in~~ 1022  
~~that state, an identification card issued to the person by a~~ 1023  
~~governmental agency in the person's state of residence~~ 1024  
~~indicating that the person is a resident of that state. If a~~ 1025  
~~person who is required to present a motor vehicle operator's~~ 1026  
~~license or other identification card intends to transport the~~ 1027  
~~fireworks purchased directly out of this state by a motor~~ 1028  
~~vehicle and the person will not also be the operator of that~~ 1029  
~~motor vehicle while so transporting the fireworks, the operator~~ 1030  
~~of the motor vehicle also shall present the operator's motor~~ 1031  
~~vehicle operator's license.~~ 1032

(B) Each purchaser of person who resides in another state 1033

who purchases fireworks under this section shall transport the 1034  
fireworks so purchased directly out of this state within forty- 1035  
eight hours after the time of their purchase. 1036

~~This section regulates wholesale sales and retail sales of~~ 1037  
~~fireworks in this state only insofar as purchasers of fireworks~~ 1038  
~~are residents of other states and will be obtaining possession~~ 1039  
~~in this state of purchased fireworks.~~ (C) This section does not 1040  
prohibit licensed manufacturers or wholesalers from selling 1041  
fireworks, in accordance with section 3743.04 or sections 1042  
3743.17 and 3743.25 of the Revised Code, to a resident of 1043  
another state and from shipping the purchased fireworks directly 1044  
out of this state to the purchaser. 1045

**Sec. 3743.45.** (A) Any person who ~~resides in this state and~~ 1046  
~~who~~ intends to obtain possession in this state of 1.4G fireworks 1047  
purchased in this state shall obtain possession of the 1.4G 1048  
fireworks only from a licensed manufacturer or licensed 1049  
wholesaler and shall be subject to this section. 1050

~~Each purchaser of 1.4G fireworks under this division shall~~ 1051  
~~transport the fireworks so purchased directly out of this state~~ 1052  
~~within forty eight hours after the time of their purchase.~~ 1053

This division does not apply to a person ~~who resides in~~ 1054  
~~this state and~~ who is also a licensed manufacturer, licensed 1055  
wholesaler, or licensed exhibitor of fireworks in this state. 1056

(B) ~~No licensed manufacturer or licensed wholesaler shall~~ 1057  
~~sell 1.3G fireworks to a person who resides in this state unless~~ 1058  
~~that person is a licensed manufacturer, licensed wholesaler, or~~ 1059  
~~licensed exhibitor of fireworks in this state~~ A licensed 1060  
manufacturer or licensed wholesaler selling 1.4G fireworks under 1061  
this division shall have safety glasses available for a nominal 1062

charge or free at the site of the 1.4G fireworks purchase. 1063

(C) Any person authorized under this section to possess 1064  
1.4G fireworks in this state may discharge, ignite, or explode 1065  
those fireworks in either of the following locations in this 1066  
state: 1067

(1) On the property of the purchaser; 1068

(2) On the property of another person who has given 1069  
permission to the purchaser. 1070

(D) Fireworks discharged, ignited, or exploded pursuant to 1071  
this section shall not be considered a public exhibition. 1072

(E) A county, with respect to the unincorporated territory 1073  
of the county, a township, with respect to the unincorporated 1074  
territory of the township, or a municipal corporation may do 1075  
either of the following: 1076

(1) Restrict the dates and times a person may discharge, 1077  
ignite, or explode fireworks purchased pursuant to this section; 1078

(2) Ban the discharge, ignition, or explosion of fireworks 1079  
purchased pursuant to this section. 1080

A resolution adopted by a board of township trustees under 1081  
this division prevails over a conflicting resolution adopted 1082  
under this division by the board of county commissioners in the 1083  
county within which the township is located. 1084

(F) This section does not limit the enforcement of any 1085  
ordinance, resolution, or statute that regulates noise, 1086  
disturbance of the peace, or disorderly conduct. 1087

**Sec. 3743.46. (A) Except as otherwise provided in section** 1088  
**3743.44 or 3743.45 of the Revised Code, no licensed manufacturer** 1089

or licensed wholesaler shall sell fireworks to a person who 1090  
resides in another state unless one of the following applies: 1091

(1) The person has been issued a license or permit in the 1092  
state of the person's residence that authorizes the person to 1093  
engage in the manufacture, wholesale sale, or retail sale of 1094  
fireworks in that state or that authorizes the person to conduct 1095  
fireworks exhibitions in that state and that person presents a 1096  
certified copy of the license. 1097

(2) If the person does not possess a license or permit 1098  
described in division (A)(1) of this section, the person 1099  
presents a current valid motor vehicle operator's license issued 1100  
to the person in the person's state of residence. 1101

(3) If the person does not possess a license or permit 1102  
issued in that state as described in division (A)(1) or (2) of 1103  
this section, the person presents an identification card issued 1104  
to the person by a governmental agency in the person's state of 1105  
residence indicating that the person is a resident of that 1106  
state. 1107

(B) If a person who is required to present a motor vehicle 1108  
operator's license or other identification card intends to 1109  
transport the fireworks purchased directly out of this state by 1110  
a motor vehicle and the person will not also be the operator of 1111  
that motor vehicle while so transporting the fireworks, the 1112  
operator of the motor vehicle also shall present the operator's 1113  
motor vehicle operator's license. 1114

**Sec. 3743.47.** (A) The state fire marshal shall prepare a 1115  
pamphlet that explains how to use 1.4G fireworks safely. The 1116  
state fire marshal shall distribute the pamphlet to all licensed 1117  
wholesalers and licensed manufacturers who sell 1.4G fireworks. 1118

(B) A licensed manufacturer or licensed wholesaler shall 1119  
furnish a copy of the pamphlet prepared pursuant to division (A) 1120  
of this section to each purchaser of 1.4G fireworks. 1121

This division does not apply when a purchaser is a 1122  
licensed manufacturer, licensed wholesaler, or licensed 1123  
exhibitor of fireworks in this state. 1124

**Sec. 3743.591.** (A) Not later than January 1, 2021, the 1125  
state fire marshal shall adopt rules, in consultation with the 1126  
fireworks industry and other interested parties, that allow a 1127  
licensed manufacturer or licensed wholesaler of fireworks a 1128  
period of not less than two years to transfer the manufacturer's 1129  
or wholesaler's license from one geographic location to another. 1130

(B) Upon application by a licensed manufacturer or 1131  
licensed wholesaler of fireworks to the state fire marshal, a 1132  
manufacturer license or wholesaler license may be transferred 1133  
from one geographic location to another if the state fire 1134  
marshal determines that the licensed wholesaler or licensed 1135  
manufacturer has complied with the rules adopted by the state 1136  
fire marshal under division (A) of this section. 1137

(C) A wholesaler license may be transferred from one 1138  
geographic location to another if the licensed wholesaler 1139  
satisfies the requirements specified in division (F) of section 1140  
3743.17 of the Revised Code or the rules adopted under division 1141  
(A) of this section. 1142

**Sec. 3743.60.** (A) No person shall manufacture fireworks in 1143  
this state unless it is a licensed manufacturer of fireworks, 1144  
and no person shall operate a fireworks plant in this state 1145  
unless it has been issued a license as a manufacturer of 1146  
fireworks for the particular fireworks plant. 1147

(B) No person shall operate a fireworks plant in this 1148  
state after its license as a manufacturer of fireworks for the 1149  
particular fireworks plant has expired, been denied renewal, or 1150  
been revoked, unless a new license has been obtained. 1151

(C) No licensed manufacturer of fireworks, during the 1152  
effective period of its licensure, shall construct, locate, or 1153  
relocate any buildings or other structures on the premises of 1154  
its fireworks plant, make any structural change or renovation in 1155  
any building or other structure on the premises of its fireworks 1156  
plant, or change the nature of its manufacturing of fireworks so 1157  
as to include the processing of fireworks without first 1158  
obtaining a written authorization from the state fire marshal 1159  
pursuant to division (B) of section 3743.04 of the Revised Code. 1160

(D) No licensed manufacturer of fireworks shall 1161  
manufacture fireworks, possess fireworks for sale at wholesale 1162  
or retail, or sell fireworks at wholesale or retail, in a manner 1163  
not authorized by division (C) of section 3743.04 of the Revised 1164  
Code. 1165

(E) No licensed manufacturer of fireworks shall knowingly 1166  
fail to comply with the rules adopted by the state fire marshal 1167  
pursuant to section 3743.05 of the Revised Code or the 1168  
requirements of section 3743.06 of the Revised Code. 1169

(F) No licensed manufacturer of fireworks shall fail to 1170  
maintain complete inventory, wholesale sale, and retail records 1171  
as required by section 3743.07 of the Revised Code, or to permit 1172  
inspection of these records or the premises of a fireworks plant 1173  
pursuant to section 3743.08 of the Revised Code. 1174

(G) No licensed manufacturer of fireworks shall fail to 1175  
comply with an order of the state fire marshal issued pursuant 1176

to division (B) (1) of section 3743.08 of the Revised Code, 1177  
within the specified period of time. 1178

(H) No licensed manufacturer of fireworks shall fail to 1179  
comply with an order of the state fire marshal issued pursuant 1180  
to division (B) (2) of section 3743.08 of the Revised Code until 1181  
the nonconformities are eliminated, corrected, or otherwise 1182  
remedied or the seventy-two hour period specified in that 1183  
division has expired, whichever first occurs. 1184

(I) No person shall smoke or shall carry a pipe, 1185  
cigarette, or cigar, or a match, lighter, other flame-producing 1186  
item, or open flame on, or shall carry a concealed source of 1187  
ignition into, the premises of a fireworks plant, except as 1188  
smoking is authorized in specified lunchrooms or restrooms by a 1189  
manufacturer pursuant to division (C) of section 3743.06 of the 1190  
Revised Code. 1191

(J) No person shall have possession or control of, or be 1192  
under the influence of, any intoxicating liquor, beer, or 1193  
controlled substance, while on the premises of a fireworks 1194  
plant. 1195

(K) No licensed manufacturer of fireworks shall fail to 1196  
furnish a safety pamphlet to a purchaser of 1.4G fireworks as 1197  
required by division (B) of section 3743.47 of the Revised Code. 1198

(L) No licensed manufacturer of fireworks shall fail to 1199  
have safety glasses available for sale as required by division 1200  
(B) of section 3743.45 of the Revised Code. 1201

**Sec. 3743.61.** (A) No person, except a licensed 1202  
manufacturer of fireworks engaging in the wholesale sale of 1203  
fireworks as authorized by division (C) (2) of section 3743.04 of 1204  
the Revised Code, shall operate as a wholesaler of fireworks in 1205

this state unless it is a licensed wholesaler of fireworks, or 1206  
shall operate as a wholesaler of fireworks at any location in 1207  
this state unless it has been issued a license as a wholesaler 1208  
of fireworks for the particular location. 1209

(B) No person shall operate as a wholesaler of fireworks 1210  
at a particular location in this state after its license as a 1211  
wholesaler of fireworks for the particular location has expired, 1212  
been denied renewal, or been revoked, unless a new license has 1213  
been obtained. 1214

(C) No licensed wholesaler of fireworks, during the 1215  
effective period of its licensure, shall perform any 1216  
construction, or make any structural change or renovation, on 1217  
the premises on which the fireworks are sold without first 1218  
obtaining a written authorization from the state fire marshal 1219  
pursuant to division (B) of section 3743.17 of the Revised Code. 1220

(D) No licensed wholesaler of fireworks shall possess 1221  
fireworks for sale at wholesale or retail, or sell fireworks at 1222  
wholesale or retail, in a manner not authorized by division (C) 1223  
of section 3743.17 of the Revised Code. 1224

(E) No licensed wholesaler of fireworks shall knowingly 1225  
fail to comply with the rules adopted by the state fire marshal 1226  
pursuant to section 3743.18 or the requirements of section 1227  
3743.19 of the Revised Code. 1228

(F) No licensed wholesaler of fireworks shall fail to 1229  
maintain complete inventory, wholesale sale, and retail records 1230  
as required by section 3743.20 of the Revised Code, or to permit 1231  
inspection of these records or the premises of the wholesaler 1232  
pursuant to section 3743.21 of the Revised Code. 1233

(G) No licensed wholesaler of fireworks shall fail to 1234

comply with an order of the state fire marshal issued pursuant 1235  
to division (B) (1) of section 3743.21 of the Revised Code, 1236  
within the specified period of time. 1237

(H) No licensed wholesaler of fireworks shall fail to 1238  
comply with an order of the state fire marshal issued pursuant 1239  
to division (B) (2) of section 3743.21 of the Revised Code until 1240  
the nonconformities are eliminated, corrected, or otherwise 1241  
remedied or the seventy-two hour period specified in that 1242  
division has expired, whichever first occurs. 1243

(I) No person shall smoke or shall carry a pipe, 1244  
cigarette, or cigar, or a match, lighter, other flame-producing 1245  
item, or open flame on, or shall carry a concealed source of 1246  
ignition into, the premises of a wholesaler of fireworks, except 1247  
as smoking is authorized in specified lunchrooms or restrooms by 1248  
a wholesaler pursuant to division (D) of section 3743.19 of the 1249  
Revised Code. 1250

(J) No person shall have possession or control of, or be 1251  
under the influence of, any intoxicating liquor, beer, or 1252  
controlled substance, while on the premises of a wholesaler of 1253  
fireworks. 1254

(K) No licensed wholesaler of fireworks shall fail to 1255  
furnish a safety pamphlet to a purchaser of 1.4G fireworks as 1256  
required by division (B) of section 3743.47 of the Revised Code. 1257

(L) No licensed wholesaler of fireworks shall fail to have 1258  
safety glasses available for sale as required by division (B) of 1259  
section 3743.45 of the Revised Code. 1260

**Sec. 3743.63.** (A) No person who ~~resides in another state~~ 1261  
~~and~~ purchases fireworks in this state shall obtain possession of 1262  
the fireworks in this state unless the person complies with 1263

~~section sections 3743.44 to 3743.46~~ of the Revised Code. 1264

(B) ~~No~~ Except for the purchase of 1.4G fireworks made 1265  
under section 3743.45 of the Revised Code, no person who resides 1266  
in another state and who purchases fireworks in this state shall 1267  
obtain possession of fireworks in this state other than from a 1268  
licensed manufacturer or wholesaler, or fail, when transporting 1269  
1.3G fireworks, to transport them directly out of this state 1270  
within seventy-two hours after the time of their purchase. ~~No~~ 1271  
~~such person shall give or sell to any other person in this state~~ 1272  
~~fireworks that the person has acquired in this state.~~ 1273

(C) ~~No person who resides in this state and purchases~~ 1274  
~~fireworks in this state shall obtain possession of the fireworks~~ 1275  
~~in this state unless the person complies with section 3743.45 of~~ 1276  
~~the Revised Code.~~ 1277

(D) ~~No person who resides in this state and who purchases~~ 1278  
~~fireworks in this state under section 3743.45 of the Revised~~ 1279  
~~Code shall obtain possession of fireworks in this state other~~ 1280  
~~than from a licensed manufacturer or licensed wholesaler, or~~ 1281  
~~fail, when transporting the fireworks, to transport them~~ 1282  
~~directly out of this state within forty eight hours after the~~ 1283  
~~time of their purchase. No such person shall give or sell to any~~ 1284  
~~other person in this state fireworks that the person has~~ 1285  
~~acquired in this state.~~ 1286

**Sec. 3743.65.** (A) No person shall possess fireworks in 1287  
this state or shall possess for sale or sell fireworks in this 1288  
state, except a licensed manufacturer of fireworks as authorized 1289  
by sections 3743.02 to 3743.08 of the Revised Code, a licensed 1290  
wholesaler of fireworks as authorized by sections 3743.15 to 1291  
3743.21 of the Revised Code, a shipping permit holder as 1292  
authorized by section 3743.40 of the Revised Code, ~~an out of~~ 1293

~~state resident a person~~ as authorized by ~~section sections~~ 1294  
3743.44 of the Revised Code, ~~a resident of this state as~~ 1295  
~~authorized by section 3743.45 to 3743.46~~ of the Revised Code, or 1296  
a licensed exhibitor of fireworks as authorized by sections 1297  
3743.50 to 3743.55 of the Revised Code, and except as provided 1298  
in section 3743.80 of the Revised Code. 1299

(B) Except as provided in ~~section sections~~ 3743.45 and 1300  
3743.80 of the Revised Code and except for licensed exhibitors 1301  
of fireworks authorized to conduct a fireworks exhibition 1302  
pursuant to sections 3743.50 to 3743.55 of the Revised Code, no 1303  
person shall discharge, ignite, or explode any fireworks in this 1304  
state. 1305

(C) No person shall use in a theater or public hall, what 1306  
is technically known as fireworks showers, or a mixture 1307  
containing potassium chlorate and sulphur. 1308

(D) No person shall sell fireworks of any kind to a person 1309  
under eighteen years of age. No person under eighteen years of 1310  
age shall enter a fireworks sales showroom unless that person is 1311  
accompanied by a parent, legal guardian, or other responsible 1312  
adult. No person under eighteen years of age shall touch or 1313  
possess fireworks on a licensed premises without the consent of 1314  
the licensee. A licensee may eject any person from a licensed 1315  
premises that is in any way disruptive to the safe operation of 1316  
the premises. 1317

(E) Except as otherwise provided in section 3743.44 of the 1318  
Revised Code, no person, other than a licensed manufacturer, 1319  
licensed wholesaler, licensed exhibitor, or shipping permit 1320  
holder, shall possess 1.3G fireworks in this state. 1321

(F) Except as otherwise provided in division (J) of 1322

section 3743.06 and division (K) of section 3743.19 of the Revised Code, no person shall knowingly disable a fire suppression system as defined in section 3781.108 of the Revised Code on the premises of a fireworks plant of a licensed manufacturer of fireworks or on the premises of the business operations of a licensed wholesaler of fireworks.

(G) No person shall discharge, ignite, or explode fireworks while in possession or control of, or under the influence of, any intoxicating liquor, beer, or controlled substance.

(H) No person shall discharge, ignite, or explode fireworks on the property of another person without that person's permission to use fireworks on that property.

**Sec. 3743.67.** (A) A fireworks study group is hereby created to review any sections of Chapter 3743. of the Revised Code and make a recommendation to the legislature. At a minimum, the fireworks study group shall make a recommendation to the general assembly relating to all of the following:

(1) Sections 3743.02, 3743.03, 3743.04, 3743.06, 3743.15, 3743.16, 3743.17, 3743.18, and 3743.19 of the Revised Code relating to the storage of 1.3G fireworks;

(2) Section 3743.45 of the Revised Code relating to the purchase of 1.4G fireworks from licensed manufacturers or wholesalers;

(3) Section 3743.75 of the Revised Code relating to the moratorium on licenses;

(4) State fire marshal rulemaking of building code requirements for 1.3G manufacturing facilities.

(B) The fireworks study group shall meet periodically, 1351  
with the first meeting not later than September 30, 2017, and 1352  
shall submit their report and recommendations to the general 1353  
assembly by July 1, 2019, and periodic reports as appropriate. 1354

(C) The fireworks study group shall be made up of the 1355  
following individuals: 1356

(1) Four members of the general assembly; two state 1357  
representatives and two senators, one each from the majority and 1358  
minority parties, appointed by the speaker of the house of 1359  
representatives and senate president, respectively; 1360

(2) The state fire marshal, or the state fire marshal's 1361  
designee; 1362

(3) A local fire chief appointed by the state fire 1363  
marshal, or appointed by the state fire marshal's designee; 1364

(4) A local police chief appointed by the attorney 1365  
general, or the attorney general's designee; 1366

(5) Four members of the Ohio state pyrotechnics 1367  
association, appointed by the president of the association, one 1368  
of whom shall be a licensed wholesaler, one of whom shall be a 1369  
licensed exhibitor, and one of whom shall be a licensed 1370  
manufacturer; 1371

(6) One member of prevent blindness Ohio, or the 1372  
organization's designee; 1373

(7) One member of the Ohio optometric association or the 1374  
association's designee. 1375

**Sec. 3743.75.** (A) (1) During the period beginning on June 1376  
29, 2001, and ending on ~~December 15, 2017~~ July 1, 2020, the 1377  
state fire marshal shall not do ~~any~~ either of the following: 1378

~~(1)~~ (a) Issue a license as a manufacturer of fireworks 1379  
under sections 3743.02 and 3743.03 of the Revised Code to a 1380  
person for a particular fireworks plant unless that person 1381  
possessed such a license for that fireworks plant immediately 1382  
prior to June 29, 2001; 1383

~~(2)~~ (b) Issue a license as a wholesaler of fireworks under 1384  
sections 3743.15 and 3743.16 of the Revised Code to a person for 1385  
a particular location unless that person possessed such a 1386  
license for that location immediately prior to June 29, 2001~~+~~. 1387

~~(3)~~ (2) Except as provided in division (B) of this 1388  
section, during the period beginning on June 29, 2001, and 1389  
ending on January 1, 2021, the state fire marshal shall not 1390  
approve the geographic transfer of a license as a manufacturer 1391  
or wholesaler of fireworks issued under this chapter to any 1392  
location other than a location for which a license was issued 1393  
under this chapter immediately prior to June 29, 2001. 1394

(B) Division (A) ~~(3)~~ (2) of this section does not apply to 1395  
a transfer that the state fire marshal approves under division 1396  
(F) of section 3743.17 of the Revised Code. 1397

(C) Notwithstanding section 3743.59 of the Revised Code, 1398  
the prohibited activities established in ~~divisions~~ division (A) 1399  
(1) ~~and~~ ~~(2)~~ of this section, geographic transfers approved 1400  
pursuant to division (F) of section 3743.17 of the Revised Code, 1401  
and storage locations allowed pursuant to division (I) of 1402  
section 3743.04 of the Revised Code or division (G) of section 1403  
3743.17 of the Revised Code are not subject to any variance, 1404  
waiver, or exclusion. 1405

(D) As used in division (A) of this section: 1406

(1) "Person" includes any person or entity, in whatever 1407

form or name, that acquires possession of a manufacturer or 1408  
wholesaler of fireworks license issued pursuant to this chapter 1409  
by transfer of possession of a license, whether that transfer 1410  
occurs by purchase, assignment, inheritance, bequest, stock 1411  
transfer, or any other type of transfer, on the condition that 1412  
the transfer is in accordance with division (D) of section 1413  
3743.04 of the Revised Code or division (D) of section 3743.17 1414  
of the Revised Code and is approved by the state fire marshal. 1415

(2) "Particular location" includes a licensed premises 1416  
and, regardless of when approved, any storage location approved 1417  
in accordance with section 3743.04 or 3743.17 of the Revised 1418  
Code. 1419

(3) "Such a license" includes a wholesaler of fireworks 1420  
license that was issued in place of a manufacturer of fireworks 1421  
license that existed prior to June 29, 2001, and was requested 1422  
to be canceled by the license holder pursuant to division (D) of 1423  
section 3743.03 of the Revised Code. 1424

**Sec. 3743.99.** (A) Whoever violates division (A) or (B) of 1425  
section 3743.60 or division (H) of section 3743.64 of the 1426  
Revised Code is guilty of a felony of the third degree. 1427

(B) Whoever violates division (C) or (D) of section 1428  
3743.60, division (A), (B), (C), or (D) of section 3743.61, or 1429  
division (A) or (B) of section 3743.64 of the Revised Code is 1430  
guilty of a felony of the fourth degree. 1431

(C) Whoever violates division (E), (F), (G), (H), (I), or 1432  
(J) of section 3743.60, division (E), (F), (G), (H), (I), or (J) 1433  
of section 3743.61, section 3743.63, division (D), (E), (F), or 1434  
(G) of section 3743.64, division (A), (B), (C), (D), or (E) of 1435  
section 3743.65, or section 3743.66 of the Revised Code is 1436

guilty of a misdemeanor of the first degree. If the offender 1437  
previously has been convicted of or pleaded guilty to a 1438  
violation of division (I) of section 3743.60 or 3743.61 of the 1439  
Revised Code, a violation of either of these divisions is a 1440  
felony of the fifth degree. 1441

(D) Whoever violates division (C) of section 3743.64 of 1442  
the Revised Code is guilty of a misdemeanor of the first degree. 1443  
In addition to any other penalties that may be imposed on a 1444  
licensed exhibitor of fireworks under this division and unless 1445  
the third sentence of this division applies, the person's 1446  
license as an exhibitor of fireworks or as an assistant 1447  
exhibitor of fireworks shall be suspended, and the person is 1448  
ineligible to apply for either type of license, for a period of 1449  
five years. If the violation of division (C) of section 3743.64 1450  
of the Revised Code results in serious physical harm to persons 1451  
or serious physical harm to property, the person's license as an 1452  
exhibitor of fireworks or as an assistant exhibitor of fireworks 1453  
shall be revoked, and that person is ineligible to apply for a 1454  
license as or to be licensed as an exhibitor of fireworks or as 1455  
an assistant exhibitor of fireworks in this state. 1456

(E) Whoever violates division (F) of section 3743.65 of 1457  
the Revised Code is guilty of a felony of the fifth degree. 1458

(F) Whoever violates division (G) of section 3743.65 of 1459  
the Revised Code is guilty of a misdemeanor of the first degree. 1460  
Notwithstanding any other provision of law to the contrary, a 1461  
person may be convicted at the same trial or proceeding of a 1462  
violation of division (G) of section 3743.65 of the Revised Code 1463  
and a violation of division (B) of section 2917.11 of the 1464  
Revised Code that constitutes the basis of the charge of the 1465  
violation of division (G) of section 3743.65 of the Revised 1466

Code. 1467

(G) Whoever violates division (K) or (L) of section 3743.60 or division (K) or (L) of section 3743.61 of the Revised Code is guilty of a misdemeanor of the second degree. 1468  
1469  
1470

(H) Whoever violates division (H) of section 3743.65 of the Revised Code is guilty of a minor misdemeanor. 1471  
1472

**Sec. 5703.052.** (A) There is hereby created in the state 1473  
treasury the tax refund fund, from which refunds shall be paid 1474  
for taxes illegally or erroneously assessed or collected, or for 1475  
any other reason overpaid, that are levied by Chapter 4301., 1476  
4305., 5726., 5728., 5729., 5731., 5733., 5735., 5736., 5739., 1477  
5741., 5743., 5747., 5748., 5749., 5751., or 5753. and sections 1478  
3737.71, 3905.35, 3905.36, 4303.33, 5707.03, 5725.18, 5727.28, 1479  
5727.38, 5727.81, and 5727.811 of the Revised Code. Refunds for 1480  
fees or wireless 9-1-1 charges illegally or erroneously assessed 1481  
or collected, or for any other reason overpaid, that are levied 1482  
by sections 128.42~~or~~, 3734.90 to 3734.9014, or 3737.04 to 1483  
3737.12 of the Revised Code also shall be paid from the fund. 1484  
Refunds for amounts illegally or erroneously assessed or 1485  
collected by the tax commissioner, or for any other reason 1486  
overpaid, that are due under section 1509.50 of the Revised Code 1487  
shall be paid from the fund. However, refunds for taxes levied 1488  
under section 5739.101 of the Revised Code shall not be paid 1489  
from the tax refund fund, but shall be paid as provided in 1490  
section 5739.104 of the Revised Code. 1491

(B) (1) Upon certification by the tax commissioner to the 1492  
treasurer of state of a tax refund, a wireless 9-1-1 charge 1493  
refund, or another amount refunded, or by the superintendent of 1494  
insurance of a domestic or foreign insurance tax refund, the 1495  
treasurer of state shall place the amount certified to the 1496

credit of the fund. The certified amount transferred shall be 1497  
derived from the receipts of the same tax, fee, wireless 9-1-1 1498  
charge, or other amount from which the refund arose. 1499

(2) When a refund is for a tax, fee, wireless 9-1-1 1500  
charge, or other amount that is not levied by the state or that 1501  
was illegally or erroneously distributed to a taxing 1502  
jurisdiction, the tax commissioner shall recover the amount of 1503  
that refund from the next distribution of that tax, fee, 1504  
wireless 9-1-1 charge, or other amount that otherwise would be 1505  
made to the taxing jurisdiction. If the amount to be recovered 1506  
would exceed twenty-five per cent of the next distribution of 1507  
that tax, fee, wireless 9-1-1 charge, or other amount, the 1508  
commissioner may spread the recovery over more than one future 1509  
distribution, taking into account the amount to be recovered and 1510  
the amount of the anticipated future distributions. In no event 1511  
may the commissioner spread the recovery over a period to exceed 1512  
thirty-six months. 1513

**Sec. 5703.053.** As used in this section, "postal service" 1514  
means the United States postal service. 1515

An application to the tax commissioner for a tax refund 1516  
under section 4307.05, 4307.07, 5726.30, 5727.28, 5727.91, 1517  
5728.061, 5735.122, 5735.13, 5735.14, 5735.141, 5735.142, 1518  
5736.08, 5739.07, 5741.10, 5743.05, 5743.53, 5745.11, 5749.08, 1519  
or 5751.08 of the Revised Code or division (B) of section 1520  
5703.05 of the Revised Code, or a fee refunded under section 1521  
3734.905 or 3737.11 of the Revised Code, that is received after 1522  
the last day for filing under such section shall be considered 1523  
to have been filed in a timely manner if: 1524

(A) The application is delivered by the postal service and 1525  
the earliest postal service postmark on the cover in which the 1526

application is enclosed is not later than the last day for 1527  
filing the application; 1528

(B) The application is delivered by the postal service, 1529  
the only postmark on the cover in which the application is 1530  
enclosed was affixed by a private postal meter, the date of that 1531  
postmark is not later than the last day for filing the 1532  
application, and the application is received within seven days 1533  
of such last day; or 1534

(C) The application is delivered by the postal service, no 1535  
postmark date was affixed to the cover in which the application 1536  
is enclosed or the date of the postmark so affixed is not 1537  
legible, and the application is received within seven days of 1538  
the last day for making the application. 1539

**Sec. 5703.19.** (A) To carry out the purposes of the laws 1540  
that the tax commissioner is required to administer, the 1541  
commissioner or any person employed by the commissioner for that 1542  
purpose, upon demand, may inspect books, accounts, records, and 1543  
memoranda of any person or public utility subject to those laws, 1544  
and may examine under oath any officer, agent, or employee of 1545  
that person or public utility. Any person other than the 1546  
commissioner who makes a demand pursuant to this section shall 1547  
produce the person's authority to make the inspection. 1548

(B) If a person or public utility receives at least ten 1549  
days' written notice of a demand made under division (A) of this 1550  
section and refuses to comply with that demand, a penalty of 1551  
five hundred dollars shall be imposed upon the person or public 1552  
utility for each day the person or public utility refuses to 1553  
comply with the demand. Penalties imposed under this division 1554  
may be assessed and collected in the same manner as assessments 1555  
made under Chapter 3769., 4305., 5727., 5728., 5733., 5735., 1556

5736., 5739., 5743., 5745., 5747., 5749., 5751., or 5753., ~~or~~ 1557  
sections 3734.90 to 3734.9014, or 3737.04 to 3737.12 of the 1558  
Revised Code. 1559

**Sec. 5703.70.** (A) On the filing of an application for 1560  
refund under section 3734.905, 3737.11, 4307.05, 4307.07, 1561  
5726.30, 5727.28, 5727.91, 5728.061, 5733.12, 5735.122, 5735.13, 1562  
5735.14, 5735.141, 5735.142, 5735.18, 5736.08, 5739.07, 1563  
5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 5749.08, 5751.08, 1564  
or 5753.06 of the Revised Code, or an application for 1565  
compensation under section 5739.061 of the Revised Code, if the 1566  
tax commissioner determines that the amount of the refund or 1567  
compensation to which the applicant is entitled is less than the 1568  
amount claimed in the application, the commissioner shall give 1569  
the applicant written notice by ordinary mail of the amount. The 1570  
notice shall be sent to the address shown on the application 1571  
unless the applicant notifies the commissioner of a different 1572  
address. The applicant shall have sixty days from the date the 1573  
commissioner mails the notice to provide additional information 1574  
to the commissioner or request a hearing, or both. 1575

(B) If the applicant neither requests a hearing nor 1576  
provides additional information to the tax commissioner within 1577  
the time prescribed by division (A) of this section, the 1578  
commissioner shall take no further action, and the refund or 1579  
compensation amount denied becomes final. 1580

(C) (1) If the applicant requests a hearing within the time 1581  
prescribed by division (A) of this section, the tax commissioner 1582  
shall assign a time and place for the hearing and notify the 1583  
applicant of such time and place, but the commissioner may 1584  
continue the hearing from time to time as necessary. After the 1585  
hearing, the commissioner may make such adjustments to the 1586

refund or compensation as the commissioner finds proper, and 1587  
shall issue a final determination thereon. 1588

(2) If the applicant does not request a hearing, but 1589  
provides additional information, within the time prescribed by 1590  
division (A) of this section, the commissioner shall review the 1591  
information, make such adjustments to the refund or compensation 1592  
as the commissioner finds proper, and issue a final 1593  
determination thereon. 1594

(3) The commissioner shall serve a copy of the final 1595  
determination made under division (C)(1) or (2) of this section 1596  
on the applicant in the manner provided in section 5703.37 of 1597  
the Revised Code, and the decision is final, subject to appeal 1598  
under section 5717.02 of the Revised Code. 1599

(D) The tax commissioner shall certify to the director of 1600  
budget and management and treasurer of state for payment from 1601  
the tax refund fund created by section 5703.052 of the Revised 1602  
Code, the amount of the refund to be refunded under division (B) 1603  
or (C) of this section. The commissioner also shall certify to 1604  
the director and treasurer of state for payment from the general 1605  
revenue fund the amount of compensation to be paid under 1606  
division (B) or (C) of this section. 1607

**Sec. 5703.77.** (A) As used in this section: 1608

(1) "Taxpayer" means a person subject to or previously 1609  
subject to a tax or fee, a person that remits a tax or fee, or a 1610  
person required to or previously required to withhold or collect 1611  
and remit a tax or fee on behalf of another person. 1612

(2) "Tax or fee" means a tax or fee administered by the 1613  
tax commissioner. 1614

(3) "Credit account balance" means the amount of a tax or 1615

fee that a taxpayer remits to the state in excess of the amount 1616  
required to be remitted, after accounting for factors applicable 1617  
to the taxpayer such as accelerated payments, estimated 1618  
payments, tax credits, and tax credit balances that may be 1619  
carried forward. 1620

(4) "Tax debt" means an unpaid tax or fee or any unpaid 1621  
penalty, interest, or additional charge on such a tax or fee due 1622  
the state. 1623

(B) As soon as practicable, but not later than sixty days 1624  
before the expiration of the period of time during which a 1625  
taxpayer may file a refund application for a tax or fee, the tax 1626  
commissioner shall review the taxpayer's accounts for the tax or 1627  
fee and notify the taxpayer of any credit account balance for 1628  
which the commissioner is required to issue a refund if the 1629  
taxpayer were to file a refund application for that balance, 1630  
regardless of whether the taxpayer files a refund application or 1631  
amended return with respect to that tax or fee. The notice shall 1632  
be made using contact information for the taxpayer on file with 1633  
the commissioner. 1634

(C) Notwithstanding sections 128.47, 3734.905, 3737.11, 1635  
4307.05, 5726.30, 5727.28, 5727.42, 5727.91, 5728.061, 5735.122, 1636  
5736.08, 5739.07, 5739.104, 5741.10, 5743.05, 5743.53, 5747.11, 1637  
5749.08, 5751.08, 5753.06, and any other section of the Revised 1638  
Code governing refunds of taxes or fees, the commissioner may 1639  
apply the amount of any credit account balance for which the 1640  
commissioner is required to issue a refund if the taxpayer were 1641  
to file a refund application for that balance as a credit 1642  
against the taxpayer's liability for the tax or fee in the 1643  
taxpayer's next reporting period for that tax or fee or issue a 1644  
refund of that credit account balance to the taxpayer, subject 1645

to division (D) of this section. 1646

(D) Before issuing a refund to a taxpayer under division 1647  
(C) of this section, the tax commissioner shall withhold from 1648  
that refund the amount of any of the taxpayer's tax debt 1649  
certified to the attorney general under section 131.02 of the 1650  
Revised Code and the amount of the taxpayer's liability, if any, 1651  
for a tax or fee. The commissioner shall apply any amount 1652  
withheld first in satisfaction of the amount of the taxpayer's 1653  
certified tax debt and then in satisfaction of the taxpayer's 1654  
liability. 1655

(E) The tax commissioner may adopt rules to administer 1656  
this section. 1657

**Section 2.** That existing sections 1705.48, 3737.51, 1658  
3737.71, 3737.99, 3743.04, 3743.17, 3743.44, 3743.45, 3743.60, 1659  
3743.61, 3743.63, 3743.65, 3743.75, 3743.99, 5703.052, 5703.053, 1660  
5703.19, 5703.70, and 5703.77 of the Revised Code are hereby 1661  
repealed. 1662

**Section 3.** The amendment and enactment of sections 1663  
1705.48, 3737.04, 3737.05, 3737.06, 3737.07, 3737.08, 3737.09, 1664  
3737.10, 3737.11, 3737.12, 3737.51, 3737.71, 3737.99, 3743.04, 1665  
3743.17, 3743.44, 3743.45, 3743.46, 3743.47, 3743.591 3743.60, 1666  
3743.61, 3743.63, 3743.65, 3743.99, 5703.052, 5703.053, 5703.19, 1667  
5703.70, and 5703.77 of the Revised Code in Sections 1 and 2 of 1668  
this act shall take effect July 1, 2020. The enactment of 1669  
section 3743.67 of the Revised Code and the amendment to 1670  
division (A) of section 3743.75 of the Revised Code in Sections 1671  
1 and 2 of this act shall take effect at the earliest time 1672  
permitted by law. 1673

**Section 4.** It is the intent of the General Assembly that 1674

the amendment and enactment of sections 1705.48, 3737.04, 1675  
3737.05, 3737.06, 3737.07, 3737.08, 3737.09, 3737.10, 3737.11, 1676  
3737.12, 3737.51, 3737.71, 3737.99, 3743.04, 3743.17, 3743.44, 1677  
3743.45, 3743.46, 3743.47, 3743.591 3743.60, 3743.61, 3743.63, 1678  
3743.65, 3743.99, 5703.052, 5703.053, 5703.19, 5703.70, and 1679  
5703.77 of the Revised Code in Sections 1 and 2 of this act 1680  
shall take effect July 1, 2020, unless by that date the General 1681  
Assembly has enacted other legislation based on recommendations 1682  
of the Fireworks Study Group created in section 3743.67 of the 1683  
Revised Code enacted in this act. 1684