

SESSION OF 2024

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2724

As Recommended by the House Committee on
Commerce, Labor and Economic Development

Brief*

HB 2724 would authorize fireworks retailers to sell, deliver, consign, give, or otherwise furnish consumer fireworks to the public for their personal use at any time during the calendar year.

[*Note:* Current law limits consumer fireworks to be sold during fireworks season as set forth in the rules and regulations adopted by the State Fire Marshal.]

Background

The bill was introduced by the House Committee on Commerce, Labor and Economic Development at the request of Representative Collins.

The House Committee did not hold a hearing on HB 2724 because the contents of the bill are substantially similar to those of HB 2373 as amended by the House Committee on Commerce, Labor and Economic Development, which the House Committee recommended for passage during the 2023 Legislative Session. HB 2373 was stricken from the House Calendar by Rule 1507.

The background for HB 2373, as amended by the House Committee on Commerce, Labor and Economic Development, is included below.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

HB 2373

HB 2373 was introduced by Representative Collins.

House Committee on Commerce, Labor and Economic Development.

In the House Committee hearing on February 13, 2023, **proponent** testimony was provided by Representative Collins and a representative of the Kansas Fireworks Association. The proponents generally stated the bill would extend the retail fireworks season and increase sales tax revenue to the state accordingly.

Written-only proponent testimony was provided by three private citizens.

No other testimony was provided.

The House Committee amended the bill to define a fireworks retailer as someone who sells fireworks at any time during the calendar year. [*Note: The bill, as introduced, would have added a second fireworks season from December 26 through January 1 and codified the fireworks season currently limited by rules and regulations.*]

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on HB 2724, the Department of Revenue indicates the bill has the potential to increase state sales tax receipts by an unknown amount. The Department of Revenue noted it identified 249 sales tax accounts for fireworks stands in 2023, which reported \$2.7 million in state sales tax collections.

The State Fire Marshall indicates the bill would have no fiscal effect on its operations.

The Kansas Association of Counties indicates enactment of the bill could increase local sales tax revenues by an unknown amount.

The League of Kansas Municipalities indicates enactment of the bill would have no fiscal effect on cities.

Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2025 Governor's Budget Report*.

Fireworks; fireworks season; State Fire Marshal