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## Title 68. Revenue and Taxation

### Oklahoma Statutes Citationized

#### Title 68. Revenue and Taxation

##### Chapter 1 - Tax Codes

##### Article Article 16 - Fireworks

##### Section 1622 - Definitions

Cite as: 68 O.S. § 1622 (OSCN 2012)

As used in [Section 1621 et seq. of this title](#):

1. "Fireworks" means any composition or device for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation, and which are further described as Consumer Fireworks 1.4G, Display Fireworks 1.3G, Articles, Pyrotechnic 1.4G or 1.4S as defined by the United States Department of Transportation (DOT) Title 49, CFR. The term "consumer fireworks" shall not include toy cap pistols and caps, blank cartridges, railroad flares and model rockets or any novelty. This provision shall not impose labeling requirements for any fireworks or novelties other than those required under federal law;
2. "Consumer Fireworks" means any devices suitable for use by the public that conform with the requirements of the United States Consumer Products Safety Commission (CPSC) and are designed primarily to produce visible effects by combustion, and some small devices designed to produce an audible effect;
3. "Display Fireworks" means fireworks devices that are primarily intended for commercial displays which are designed to produce visible and/or audible effects by combustion, deflagration or detonation. Display Fireworks include, but are not limited to, salutes containing more than two grains (130mg) of explosive composition, aerial shells containing more than forty (40) grams of pyrotechnic compositions and other exhibition display items that exceed the limits for Consumer Fireworks according to the Department of Transportation (DOT);
4. "Manufacturer" means any person engaged in the making or constructing of fireworks;
5. "Novelty" means a device containing small amounts of pyrotechnic and/or explosive composition. Such devices produce limited visible or audible effects. These items must be approved by the United States Department of Transportation (DOT) or have been deregulated by DOT;
6. "Distributor" means any person who sells fireworks and novelties to other distributors, wholesalers or retailers for resale or provides them as part of a pyrotechnic display service in the State of Oklahoma;
7. "Wholesaler" means any person who purchases fireworks and novelties for resale only to retailers and consumers;
8. "Retailer" means any person who purchases fireworks and novelties for resale to consumers only. A retailer who sells fireworks to the consumer buys only an Oklahoma Retail License and may purchase merchandise in or out of the state as long as the retailer buys from a person that has a legal license to do business in the State of Oklahoma; and
9. "Person" means any corporation, association, partnership or one or more individuals.

#### **Historical Data**

Cite	Name	Level
<b>Title 68. Revenue and Taxation</b>		
Cite	Name	Level
<a href="#">68 O.S. 1625.</a>	<a href="#">License Fees</a>	Cited

**Citationizer: Table of Authority**

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Cite	Name	Level
None Found.		