

SHORT TITLE: Revenue and taxation; increasing waste tire recycling fee from \$1 to \$2; imposing fee on additional truck tires; modifying apportionment of fee; effective date; emergency.

STATE OF OKLAHOMA

1st Session of the 44th Legislature (1993)

SENATE BILL NO. 16

By: Stipe

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 53003 and 53005, which relate to the Waste Tire Recycling Act; modifying tires upon which certain fee assessed; increasing amount of fee; modifying apportionment of monies in Waste Tire Recycling Indemnity Fund; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 53003, is amended to read as follows:

Section 53003. A. At the time any new tire for use on automobiles or on light trucks ~~with a laden weight of ten thousand (10,000) pounds or less~~ is sold by a wholesale or retail dealer not for resale, there shall be assessed a waste tire recycling fee of ~~One Dollar (\$1.00)~~ Two Dollars (\$2.00) per tire unless the purchaser in such sale is a political subdivision or any agency, public trust, or instrumentality thereof.

B. The wholesaler or retailer shall remit such fee to the Oklahoma Tax Commission in the same manner as provided by Section 1365 of this title. At the time of filing any report as required by the Oklahoma Tax Commission, the wholesaler or retail dealer shall remit therewith to the Tax Commission, except as otherwise provided

by this section, ninety-seven and three-quarters percent (97.75%) of the fee due pursuant to this section. Failure to remit such fee at the time of filing the returns shall cause said fee to become delinquent. If said fee becomes delinquent the wholesaler or retail dealer forfeits his claim to the discount authorized by this section and shall remit to the Tax Commission one hundred percent (100%) of the amount of the fee due plus any penalty due.

C. For the purpose of this section, "new tire" means an originally manufactured tire and shall not include any remanufactured, recapped or otherwise restored tire.

D. The provisions of this section shall expire on December 31, 1999.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 53005, is amended to read as follows:

Section 53005. A. Of the monies accruing annually to the Waste Tire Recycling Indemnity Fund, ~~four percent (4%)~~ two percent (2%) thereof shall be available to the Oklahoma Tax Commission and ~~four percent (4%)~~ two percent (2%) thereof shall be available to the State Department of Health for the purpose of administering the requirements of the Oklahoma Waste Tire Recycling Act, Section 53001 et seq. of this title.

B. The remaining monies in the Waste Tire Recycling Indemnity Fund shall be allocated pursuant to the provisions of this act to waste:

1. Waste tire facilities which, through the filing of appropriate applications, reports, and other documentation that may be required by the State Department of Health, demonstrate that such facilities have successfully processed discarded vehicle tires to make the tires available and accessible for recycling, reuse or energy recovery; and

2. Facilities which, through the filing of appropriate applications, reports, and other documentation that may be required

by the State Department of Health, demonstrate that such monies will be used exclusively for research and development for recycling of residual shredded rubber material.

Such monies shall be allocated equally between facilities described in paragraph 1 of this subsection and facilities described in paragraph 2 of this subsection.

SECTION 3. This act shall become effective July 1, 1993.

SECTION 4. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

44-1-0196

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