SHORT TITLE: Environment and natural resources; modifying the Oklahoma Waste Tire Recycling Act; effective date.

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

SENATE BILL NO. 873 By: Bell

AS INTRODUCED

An Act relating to waste tires; amending 68 O.S. 1991, Section 53002, as amended by Section 192, Chapter 145, O.S.L. 1993, and as renumbered by Section 359, Chapter 145, O.S.L. 1993 and Section 53003, as renumbered by Section 359, Chapter 145, O.S.L. 1993, and as last amended by Section 42, Chapter 324, O.S.L. 1993 (27A O.S. Supp. 1993, Sections 2-11-402 and 2-11-403), which relate to the Oklahoma Waste Tire Recycling Act; deleting definition; providing for certain wholesalers and manufacturers to be assessed waste tire recycling fee; requiring assessment of fee on certain vehicles when registered; modifying amount of said fee; deleting certain exemptions; requiring certain fee to be paid on sale of truck, agricultural vehicles and trailer tires; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 53002, as amended by Section 192, Chapter 145, O.S.L. 1993, and as renumbered by Section 359, Chapter 145, O.S.L. 1993 (27A O.S. Supp. 1993, Section 2-11-402), is amended to read as follows:

Section 2-11-402. As used in the Oklahoma Waste Tire Recycling Act:

1. ~~"New tire" means an originally manufactured tire and shall not include any remanufactured, recapped or otherwise restored tire;~~

~~2.~~ "Tires" means any solid or air-filled coverings for motor vehicle wheels; and

~~3.~~ 2. "Waste tire facility" means any place which is permitted as a solid waste disposal site, in accordance with the Oklahoma Solid Waste Management Act, at which discarded tires are collected or deposited for processing, by shredding or other technology which alters the form of the tires, for the purpose of facilitating the future extraction of useful materials for recycling, reuse or energy recovery.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 53003, as renumbered by Section 359, Chapter 145, O.S.L. 1993, and as last amended by Section 42, Chapter 324, O.S.L. 1993 (27A O.S. Supp. 1993, Section 2-11-403), is amended to read as follows:

Section 2-11-403. 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, including those tires sold for use on newly manufactured vehicles, is sold by a manufacturer or wholesale ~~or retail~~ dealer ~~not for resale~~ for use or resale in the State of Oklahoma, 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. At the time any tire for use on trucks, agricultural vehicles or trailers with a laden weight of more than ten thousand (10,000) pounds is sold by a manufacturer or wholesale dealer there shall be assessed a waste tire recycling fee of Three Dollars and fifty cents ($3.50) per tire.

C. At the time any vehicle previously registered in another state, or a new vehicle being registered for the first time, is registered by a tag agent of the State of Oklahoma or the Oklahoma Tax Commission, the owner shall be assessed the same fee as set out in subsections A or B of this section according to the type of vehicle being registered.

D. The wholesaler ~~or retailer~~, manufacturer or tag agent shall remit such fee to the Oklahoma Tax Commission in the same manner as provided by Section 1365 of ~~this title~~ Title 68 of the Oklahoma Statutes. At the time of filing any report as required by the Oklahoma Tax Commission, the wholesaler ~~or retail dealer~~, manufacturer or tag agent 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~~, manufacturer or tag agent 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.~~ E. If any amount of fee imposed or levied by subsection A, B or C of this section, or any part of such amount, is not paid before such fee becomes delinquent, there shall be collected on the total delinquent fee interest at the rate of one and one-quarter percent (1 1/4%) per month from the date of the delinquency until paid.

~~D.~~ F. If any fee due under subsection A, B or C of this section, or any part thereof, is not paid within fifteen (15) days after such tax becomes delinquent, a penalty of ten percent (10%) on the total amount of fee due and delinquent shall be added thereto, collected and paid.

~~E.~~ G. All penalties or interest imposed by this act shall be recoverable by the Tax Commission as a part of the fee imposed and

all penalties and interest will be apportioned as provided for the apportionment of the fee on which such penalties or interest are collected.

~~F.~~ H. The provisions of this section shall expire on December 31, 1999.

SECTION 3. This act shall become effective September 1, 1994.

44-2-1512 MJM