

SHORT TITLE: Environment and natural resources; providing exception for certain waste tire recycling fees; emergency.

STATE OF OKLAHOMA

2nd Session of the 45th Legislature (1996)

SENATE BILL NO. 728

By: Snyder

AS INTRODUCED

An Act relating to environment and natural resources; amending 68 O.S. 1991, Section 53003, as renumbered by Section 359, Chapter 145, O.S.L. 1993, and as last amended by Section 3, Chapter 191, O.S.L. 1995 (27A O.S. Supp. 1995, Section 2-11-403), which relates to waste tire recycling fees; providing for certain persons to obtain waste tire recycling fee refund; requiring copies of certain receipts; stating procedure; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 53003, as renumbered by Section 359, Chapter 145, O.S.L. 1993, and as last amended by Section 3, Chapter 191, O.S.L. 1995 (27A O.S. Supp. 1995, Section 2-11-403), is amended to read as follows:

Section 2-11-403 A. Except as otherwise provided by this section, the following assessments shall be made for tires for use on motor vehicles as such term is defined by Section 1-134 of Title 47 of the Oklahoma Statutes.

1. At the time any tire of seventeen and one-half (17 1/2) inches rim diameter or less is sold by a tire dealer, there shall be assessed a waste tire recycling fee of One Dollar (\$1.00) per tire.

2. At the time any tire with a rim diameter greater than seventeen and one-half (17 1/2) inches is sold by a tire dealer,

there shall be assessed a waste tire recycling fee of Three Dollars and fifty cents (\$3.50) per tire.

3. At any time a motor vehicle with a tire rim diameter of seventeen and one-half (17 1/2) inches or less is first registered in this state, there shall be assessed a waste tire recycling fee of One Dollar (\$1.00) per tire.

4. Except as otherwise provided by this paragraph, at any time a motor vehicle with a tire rim diameter of greater than seventeen and one-half (17 1/2) inches is first registered in this state, there shall be assessed a waste tire recycling fee of Three Dollars and fifty cents (\$3.50) per tire. Motor vehicles registered pursuant to Section 1120 of Title 47 of the Oklahoma Statutes shall be exempt from the provisions of this paragraph.

5. No fee shall be assessed by a tire dealer for used tires which the tire dealer can document that the recycling fee has been previously paid.

6. Any time a person required to pay a waste tire recycling fee pursuant to this section registers his or her vehicle in another state within twelve (12) months of the date he or she paid such fee, such fee shall be refunded. Copies of receipts of fee payments and motor vehicle registration from another state must accompany any such request for refund. Any such refund request may be made in person or by mail to the Oklahoma Tax Commission.

B. Any person who furnishes to a tire dealer or to a motor license agent a valid Tire Recycling Fee Exemption Certificate issued according to Section 4 2-11-403.1 of this ~~act~~ title shall be exempt from the assessments of subsection A of this section.

C. 1. The tire dealer and motor license agent shall remit such fee to the Oklahoma Tax Commission in the same manner as provided by Section 1365 of ~~this title~~ Title 68. At the time of filing any report as required by the Oklahoma Tax Commission, the tire 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.

2. Motor license agents shall remit all but One Dollar (\$1.00) of the fee assessed on each vehicle registered. The fees authorized to be retained by motor license agents pursuant to this paragraph shall not be considered compensation but may be retained in addition to the maximum sum of compensation authorized by Section 1143 of Title 47 of the Oklahoma Statutes.

3. 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 tire dealer or motor license 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.

D. If any amount of fee imposed or levied by subsection A 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.

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

F. All penalties or interest imposed by this section 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.

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

SECTION 2. 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.

45-2-2160

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