

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL 441

By: Bingman

6
7 COMMITTEE SUBSTITUTE

8 [environment and natural resources - assessments
9 upon purchase of certain tires for agricultural use -
effective date -

emergency]

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11
12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. AMENDATORY 27A O.S. 2001, Section 2-11-401.2,
14 as last amended by Section 1, Chapter 146, O.S.L. 2007 (27A O.S.
15 Supp. 2008, Section 2-11-401.2), is amended to read as follows:

16 Section 2-11-401.2 A. 1. Except as otherwise provided by this
17 section, the following assessments shall be made for tires for use on
18 motor vehicles:

19 a. ~~At~~ at the time any tire:

- 20 (1) with a rim diameter of seventeen and one-half (17
21 1/2) inches rim diameter or less is sold by a tire
22 dealer, there shall be assessed a waste tire
23 recycling fee of One Dollar (\$1.00) per tire,
24

1 (2) with a rim diameter greater than seventeen and
2 one-half (17 1/2) inches but less than or equal to
3 nineteen and one-half (19 1/2) inches is sold by a
4 tire dealer, there shall be assessed a waste tire
5 recycling fee of Two Dollars and fifty cents
6 (\$2.50) per tire,

7 (3) with a rim diameter greater than nineteen and one-
8 half (19 1/2) inches is sold by a tire dealer,
9 there shall be assessed a waste tire recycling fee
10 of Three Dollars and fifty cents (\$3.50) per tire,
11 and

12 (4) is sold by a tire dealer for use on a motorcycle,
13 motor-driven cycle or motorized bicycle, there
14 shall be assessed a waste tire recycling fee of
15 One Dollar (\$1.00) per tire,

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

21 c. ~~At~~ at any time a motor vehicle with a tire rim diameter
22 of greater than seventeen and one-half (17 1/2) inches
23 but less than or equal to nineteen and one-half (19
24 1/2) inches is first registered in this state, there

1 shall be assessed a waste tire recycling fee of Two
2 Dollars and fifty cents (\$2.50) per tire, except as
3 otherwise provided by subparagraph e of this
4 paragraph~~.,~~

5 d. ~~At~~ at any time a motor vehicle with a tire rim diameter
6 of greater than nineteen and one-half (19 1/2) inches
7 is first registered in this state, there shall be
8 assessed a waste tire recycling fee of Three Dollars
9 and fifty cents (\$3.50) per tire, except as otherwise
10 provided by subparagraph e of this paragraph~~.,~~ and

11 e. ~~At~~ at any time a motorcycle, motor-driven cycle or
12 motorized bicycle is first registered in this state,
13 there shall be assessed a waste tire recycling fee of
14 One Dollar (\$1.00) per tire.

15 2. Motor vehicles registered pursuant to Section 1120 of Title
16 47 of the Oklahoma Statutes shall be exempt from the provisions of
17 this subsection.

18 3. No fee shall be assessed by a tire dealer for used tires or
19 retreaded tires for which the tire dealer can document that the
20 recycling fee has been previously paid.

21 4. All-terrain vehicles and off-road motorcycles registered
22 pursuant to the provisions of Section 1132 of Title 47 of the
23 Oklahoma Statutes shall be exempt from the provisions of this
24 section.

1 B. 1. Except as otherwise provided by this section, the
2 following assessments shall be made for tires used on implements of
3 husbandry and agricultural equipment. At the time any tire:

4 a. with a rim diameter less than or equal to nineteen and
5 one-half (19 1/2) inches is sold by a tire dealer,
6 there shall be assessed a waste tire recycling fee of
7 Two Dollars and fifty cents (\$2.50) per tire, and

8 b. with a rim diameter greater than nineteen and one-half
9 (19 1/2) inches is sold by a tire dealer, there shall
10 be assessed a waste tire recycling fee of five cents
11 (\$0.05) per pound of the weight of the tire.

12 2. The Department shall maintain a list of agricultural tire
13 weights for tires with a rim diameter greater than nineteen and one-
14 half (19 1/2) inches, and make that list available to tire dealers
15 upon request.

16 3. No fee shall be assessed by a tire dealer if the customer
17 retains the used tire for use on a farm or ranch. The customer shall
18 attest to such use on a form approved by the Department.

19 4. A tire dealer may pay the assessed fee for any waste tire in
20 current inventory and include that tire in the waste tire recycling
21 program.

22 C. 1. The tire dealer and motor license agent shall remit such
23 fee to the Oklahoma Tax Commission in the same manner as provided by
24 Section 1365 of Title 68 of the Oklahoma Statutes.

1 2. Except as otherwise provided by this section, the tire dealer
2 shall remit to the Tax Commission ninety-seven and three-quarters
3 percent (97.75%) of the fee due pursuant to this section at the time
4 of filing any report as required by the Tax Commission.

5 3. Motor license agents shall remit all but One Dollar (\$1.00)
6 of the fee assessed on each vehicle registered.

7 4. Failure to remit the fee at the time of filing the returns
8 shall cause the fee to become delinquent. If the fee becomes
9 delinquent the tire dealer or motor license agent forfeits any claim
10 to the discount authorized by this section and shall remit to the Tax
11 Commission one hundred percent (100%) of the amount of the fee due
12 plus any penalty due.

13 ~~C.~~ D. If the fee imposed or levied by subsection A of this
14 section, or any part of such amount, is not paid before the fee
15 becomes delinquent, there shall be collected on the total delinquent
16 fee interest at the rate of one and one-quarter percent (1 1/4%) per
17 month from the date of the delinquency until paid.

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

22 ~~E.~~ F. All penalties or interest imposed by this section shall be
23 recoverable by the Tax Commission as a part of the fee imposed and
24

1 all penalties and interest shall be apportioned the same as the fee
2 on which the penalties or interest are collected.

3 SECTION 2. This act shall become effective July 1, 2009.

4 SECTION 3. It being immediately necessary for the preservation
5 of the public peace, health and safety, an emergency is hereby
6 declared to exist, by reason whereof this act shall take effect and
7 be in full force from and after its passage and approval.

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