

1 ENGROSSED SENATE
2 BILL NO. 441

By: Bingman and Ivester of the
Senate

3 and

4 McNiell of the House

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6
7 [environment and natural resources - assessments
8 upon purchase of certain tires for agricultural use
9 - effective date -
10 emergency]

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

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

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

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

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

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

7 (3) with a rim diameter greater than nineteen and
8 one-half (19 1/2) inches is sold by a tire
9 dealer, there shall be assessed a waste tire
10 recycling fee of Three Dollars and fifty cents
11 (\$3.50) per tire, 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
17 diameter of seventeen and one-half (17 1/2) inches or
18 less is first registered in this state, there shall be
19 assessed a waste tire recycling fee of One Dollar
20 (\$1.00) per tire~~,~~

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

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

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

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

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

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

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

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

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

10 b. with a rim diameter greater than nineteen and one-half
11 (19 1/2) inches is sold by a tire dealer, there shall
12 be assessed a waste tire recycling fee of five cents
13 (\$0.05) per pound of the weight of the tire.

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

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

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

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

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

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

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

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

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

1 ~~E-~~ F. All penalties or interest imposed by this section shall
2 be recoverable by the Tax Commission as a part of the fee imposed
3 and all penalties and interest shall be apportioned the same as the
4 fee on which the penalties or interest are collected.

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

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

10 Passed the Senate the 2nd day of March, 2009.

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Presiding Officer of the Senate

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14 Passed the House of Representatives the ____ day of _____,
15 2009.

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Presiding Officer of the House
of Representatives

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