

CS for SB 441

THE STATE SENATE
Monday, February 16, 2009

Committee Substitute for
Senate Bill No. 441

COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 441 - By: Bingman and Ivester of the Senate and McNiell of the House.

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

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

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

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

- a. ~~At~~ at the time any tire:
 - (1) with a rim diameter 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) with a rim diameter greater than seventeen and one-half (17 1/2) inches but less than or equal to nineteen and one-half (19 1/2) inches is sold

1 by a tire dealer, there shall be assessed a waste
2 tire recycling fee of Two Dollars and fifty cents
3 (\$2.50) per tire,

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

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

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

18 c. ~~At~~ at any time a motor vehicle with a tire rim
19 diameter of greater than seventeen and one-half (17
20 1/2) inches but less than or equal to nineteen and
21 one-half (19 1/2) inches is first registered in this
22 state, there shall be assessed a waste tire recycling
23 fee of Two Dollars and fifty cents (\$2.50) per tire,

1 except as otherwise provided by subparagraph e of this
2 paragraph~~-,~~

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

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

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

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

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

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 ~~E.~~ 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

1 becomes delinquent, a penalty of ten percent (10%) on the total
2 amount of fee due and delinquent shall be added and paid.

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

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

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

12 COMMITTEE REPORT BY: COMMITTEE ON ENERGY & ENVIRONMENT, dated
13 2-12-09 - DO PASS, As Amended and Coauthored.