

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1939

By: Jackson

4
5
6 AS INTRODUCED

7 An Act relating to environment and natural resources;
8 amending 27A O.S. 2001, Section 2-11-403, as
9 renumbered by Section 9, Chapter 290, O.S.L. 2005,
10 and as last amended by Section 1, Chapter 194, O.S.L.
11 2010 (27A O.S. Supp. 2010, Section 2-11-401.2), which
relates to the waste tire recycling fee; modifying
waste tire recycling fee for tires with certain rim
sizes; providing an effective date; and declaring an
emergency.

12
13
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. AMENDATORY 27A O.S. 2001, Section 2-11-403,
16 as renumbered by Section 9, Chapter 290, O.S.L. 2005, and as last
17 amended by Section 1, Chapter 194, O.S.L. 2010 (27A O.S. Supp. 2010,
18 Section 2-11-401.2), is amended to read as follows:

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

22 a. at the time any tire:

- 23 (1) with a rim diameter of ~~seventeen and one-half (17~~
24 ~~1/2) inches rim diameter or less is sold by a~~

1 ~~tire dealer, there shall be assessed a waste tire~~
2 ~~recycling fee of One Dollar (\$1.00) per tire,~~
3 ~~(2) with a rim diameter greater than seventeen and~~
4 ~~one half (17 1/2) inches but less than or equal~~
5 ~~to nineteen and one-half (19 1/2) inches is sold~~
6 ~~by a tire dealer, there shall be assessed a waste~~
7 ~~tire recycling fee of Two Dollars and fifty cents~~
8 ~~(\$2.50) per tire,~~

9 ~~(3)~~ (2) with a rim diameter greater than nineteen and
10 one-half (19 1/2) inches is sold by a tire
11 dealer, there shall be assessed a waste tire
12 recycling fee of Three Dollars and fifty cents
13 (\$3.50) per tire, and

14 ~~(4)~~ (3) is sold by a tire dealer for use on a motorcycle,
15 motor-driven cycle or motorized bicycle, there
16 shall be assessed a waste tire recycling fee of
17 One Dollar (\$1.00) per tire,

18 b. at any time a motor vehicle with a tire rim diameter
19 of ~~seventeen and one half (17 1/2) inches or less is~~
20 ~~first registered in this state, there shall be~~
21 ~~assessed a waste tire recycling fee of One Dollar~~
22 ~~(\$1.00) per tire,~~

23 c. ~~at any time a motor vehicle with a tire rim diameter~~
24 ~~of greater than seventeen and one half (17 1/2) inches~~

1 ~~but~~ less than or equal to nineteen and one-half (19
2 1/2) inches is first registered in this state, there
3 shall be assessed a waste tire recycling fee of Two
4 Dollars and fifty cents (\$2.50) per tire, except as
5 otherwise provided by subparagraph e of this
6 paragraph,

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

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

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

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

23 4. All-terrain vehicles and off-road motorcycles registered
24 pursuant to the provisions of Section 1132 of Title 47 of the

1 Oklahoma Statutes shall be exempt from the provisions of this
2 section.

3 B. 1. Except as otherwise provided by this section, beginning
4 July 1, 2010, tires used on implements of husbandry and agricultural
5 equipment that are not more than fourteen (14) inches wide and
6 forty-four (44) inches in diameter shall be assessed a waste tire
7 recycling fee of five cents (\$0.05) per pound of the weight of the
8 tire, with a minimum fee of Two Dollars and fifty cents (\$2.50) per
9 tire. Beginning July 1, 2013, tires used on implements of husbandry
10 and agricultural equipment that are any size shall be assessed a
11 waste tire recycling fee of five cents (\$0.05) per pound of the
12 weight of the tire, with a minimum fee of Two Dollars and fifty
13 cents (\$2.50) per tire.

14 2. The Department shall maintain a list of agricultural tire
15 weights for tires subject to the assessment and make that list
16 available to tire dealers upon request.

17 3. No fee shall be assessed by a tire dealer if the customer
18 retains the used agricultural tire for use on a farm or ranch.

19 4. A tire dealer may pay the assessed fee for any waste
20 agricultural tire in current inventory and include that tire in the
21 waste tire recycling 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
2 dealer shall remit to the Tax Commission ninety-seven and three-
3 quarters percent (97.75%) of the fee due pursuant to this section at
4 the time 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
11 Tax Commission one hundred percent (100%) of the amount of the fee
12 due plus any penalty due.

13 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 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 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, 2011.

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.

8

9 53-1-5652 KB 01/12/11

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24