

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 SUBCOMMITTEE
4 RECOMMENDATION

5 FOR ENGROSSED

6 SENATE BILL NO. 441

By: Bingman and Ivester of the
Senate

and

McNiel of the House

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9
10 SUBCOMMITTEE RECOMMENDATION

11 An Act relating to environment and natural resources;
12 amending 27A O.S. 2001, Section 2-11-403, as
13 renumbered by Section 9, Chapter 230, O.S.L. 2005,
14 and as last amended by Section 1, Chapter 146, O.S.L.
15 2007 (27A O.S. Supp. 2009, Section 2-11-401.2), which
16 relates to the waste tire recycling fee; establishing
17 a waste tire recycling fee for certain agricultural
18 tires; specifying a minimum fee; requiring the
19 Department of Environmental Quality to maintain a
20 list of tire weights; prohibiting assessment of a fee
21 on certain retained used tires; allowing a tire
22 dealer to pay the assessed fee on certain tires and
23 include the tires in certain program; providing an
24 effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 27A O.S. 2001, Section 2-11-403,
as renumbered by Section 9, Chapter 230, O.S.L. 2005, and as last
amended by Section 1, Chapter 146, O.S.L. 2007 (27A O.S. Supp. 2009,
Section 2-11-401.2), is amended to read as follows:

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

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

5 (1) with a rim diameter of seventeen and one-half (17
6 1/2) inches rim diameter or less is sold by a
7 tire dealer, there shall be assessed a waste tire
8 recycling fee of One Dollar (\$1.00) per tire,

9 (2) with a rim diameter greater than seventeen and
10 one-half (17 1/2) inches but less than or equal
11 to nineteen and one-half (19 1/2) inches is sold
12 by a tire dealer, there shall be assessed a waste
13 tire recycling fee of Two Dollars and fifty cents
14 (\$2.50) per tire,

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

20 (4) is sold by a tire dealer for use on a motorcycle,
21 motor-driven cycle or motorized bicycle, there
22 shall be assessed a waste tire recycling fee of
23 One Dollar (\$1.00) per tire~~;~~,

- 1 b. ~~At~~ at any time a motor vehicle with a tire rim
2 diameter of seventeen and one-half (17 1/2) inches or
3 less is first registered in this state, there shall be
4 assessed a waste tire recycling fee of One Dollar
5 (\$1.00) per tire~~-,~~,
- 6 c. ~~At~~ at any time a motor vehicle with a tire rim
7 diameter of greater than seventeen and one-half (17
8 1/2) inches but less than or equal to nineteen and
9 one-half (19 1/2) inches is first registered in this
10 state, there shall be assessed a waste tire recycling
11 fee of Two Dollars and fifty cents (\$2.50) per tire,
12 except as otherwise provided by subparagraph e of this
13 paragraph~~-,~~,
- 14 d. ~~At~~ at any time a motor vehicle with a tire rim
15 diameter of greater than nineteen and one-half (19
16 1/2) inches is first registered in this state, there
17 shall be assessed a waste tire recycling fee of Three
18 Dollars and fifty cents (\$3.50) per tire, except as
19 otherwise provided by subparagraph e of this
20 paragraph~~-,~~ and
- 21 e. ~~At~~ at any time a motorcycle, motor-driven cycle or
22 motorized bicycle is first registered in this state,
23 there shall be assessed a waste tire recycling fee of
24 One Dollar (\$1.00) per tire.

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

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

7 4. All-terrain vehicles and off-road motorcycles registered
8 pursuant to the provisions of Section 1132 of Title 47 of the
9 Oklahoma Statutes shall be exempt from the provisions of this
10 section.

11 B. 1. Except as otherwise provided by this section, tires used
12 on implements of husbandry and agricultural equipment shall be
13 assessed a waste tire recycling fee of five cents (\$0.05) per pound
14 of the weight of the tire, with a minimum fee of Two Dollars and
15 fifty cents (\$2.50) per tire.

16 2. The Department shall maintain a list of agricultural tire
17 weights for tires and make that list available to tire dealers upon
18 request.

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

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.

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, 2010.

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.

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11 52-2-9803 EK 02/15/10
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