

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

SENATE BILL NO. 878

By: Leewright

AS INTRODUCED

An Act relating to the Oklahoma Used Tire Recycling Act; amending 27A O.S. 2011, Section 2-11-401.2, as amended by Section 2, Chapter 286, O.S.L. 2017 (27A O.S. Supp. 2018, Section 2-11-401.2), which relates to used tire recycling fees; modifying fee schedule for certain tires; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 27A O.S. 2011, Section 2-11-401.2, as amended by Section 2, Chapter 286, O.S.L. 2017 (27A O.S. Supp. 2018, 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 vehicles:

a. at the time any tire:

(1) with a rim diameter of less than or equal to nineteen and one-half (19 1/2) inches is sold by a tire dealer, there shall be assessed a used tire recycling fee of ~~Two Dollars and fifty cents~~

1                   ~~(\$2.50)~~ Two Dollars and ninety cents (\$2.90) per  
2                   tire,

3           (2)   with a rim diameter greater than nineteen and  
4                   one-half (19 1/2) inches and a tread width of  
5                   twelve (12) inches or less is sold by a tire  
6                   dealer, there shall be assessed a used tire  
7                   recycling fee of ~~Three Dollars and fifty cents~~  
8                   ~~(\$3.50)~~ Six Dollars (\$6.00) per tire,

9           (3)   with a rim diameter greater than nineteen and  
10                  one-half (19 1/2) inches and a tread width of  
11                  greater than twelve (12) inches is sold by a tire  
12                  dealer, there shall be assessed a used tire  
13                  recycling fee of ~~Seven Dollars (\$7.00)~~ Ten  
14                  Dollars (\$10.00) per tire, and

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

19           b.    at any time a motor vehicle with a tire rim diameter  
20                   of less than or equal to nineteen and one-half (19  
21                   1/2) inches is first registered in this state, there  
22                   shall be assessed a used tire recycling fee of ~~Two~~  
23                   ~~Dollars and fifty cents (\$2.50)~~ Two Dollars and ninety  
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1           cents (\$2.90) per tire, except as otherwise provided  
2           by subparagraphs e and f of this paragraph,

3           c.   at any time a vehicle with a tire rim diameter of  
4               greater than nineteen and one-half (19 1/2) inches is  
5               first registered in this state, there shall be  
6               assessed a used tire recycling fee of ~~Three Dollars~~  
7               ~~and fifty cents (\$3.50)~~ Six Dollars (\$6.00) per tire,  
8               except as otherwise provided by subparagraphs e, f and  
9               g of this paragraph,

10          d.   at any time a trailer or semitrailer with a tire rim  
11               diameter of less than or equal to nineteen and one-  
12               half (19 1/2) inches is first titled in this state,  
13               there shall be assessed a used tire recycling fee of  
14               ~~Two Dollars and fifty cents (\$2.50)~~ Two Dollars and  
15               ninety cents (\$2.90) per tire,

16          e.   at any time a motorcycle or motor-driven cycle is  
17               first registered in this state, there shall be  
18               assessed a used tire recycling fee of One Dollar  
19               (\$1.00) per tire,

20          f.   at the time a motor vehicle is first titled in this  
21               state, to be registered under the provisions of  
22               Section 1120 of Title 47 of the Oklahoma Statutes,  
23               there shall be assessed a used tire recycling fee of  
24               Seven Dollars (\$7.00), and

1           g.    at the time a trailer or semitrailer is first titled  
2                in this state, to be registered under the provisions  
3                of Section 1133 of Title 47 of the Oklahoma Statutes,  
4                there shall be assessed a used tire recycling fee of  
5                Five Dollars (\$5.00).

6           2.   No fee shall be assessed by a tire dealer for reusable tires  
7                or retreaded tires for which the tire dealer can document that the  
8                recycling fee has been previously paid.

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

13          B.   1.   For tires used on implements of husbandry and  
14               agricultural equipment with a rim diameter of less than or equal to  
15               nineteen and one-half (19 1/2) inches and that are less than thirty  
16               (30) inches in total diameter, there shall be assessed a used tire  
17               recycling fee of ~~Two Dollars and fifty cents (\$2.50)~~ Two Dollars and  
18               ninety cents (\$2.90) per tire.

19          2.   For tires used on implements of husbandry and agricultural  
20               equipment with a rim diameter of greater than nineteen and one-half  
21               (19 1/2) inches and that are less than thirty (30) inches in total  
22               diameter, there shall be assessed a used tire recycling fee of ~~Three~~  
23               ~~Dollars and fifty cents (\$3.50)~~ Six Dollars (\$6.00) per tire.

1        3. For tires used on implements of husbandry and agricultural  
2 equipment that are greater than thirty (30) inches in total diameter  
3 and less than or equal to forty-four (44) inches in total diameter,  
4 there shall be assessed a used tire recycling fee of Eight Dollars  
5 (\$8.00) per tire. No fee shall be assessed by a tire dealer if the  
6 customer retains the used agricultural tire for use on a farm or  
7 ranch. The customer may return the used tire to the tire dealer at  
8 a later date and shall be assessed the proper fee.

9        4. For tires used on implements of husbandry and agricultural  
10 equipment that are greater than forty-four (44) inches in total  
11 diameter and less than or equal to seventy-two (72) inches in total  
12 diameter and not more than thirty (30) inches wide, there shall be  
13 assessed a used tire recycling fee of Sixteen Dollars (\$16.00) per  
14 tire. No fee shall be assessed by a tire dealer if the customer  
15 retains the used agricultural tire for use on a farm or ranch. The  
16 customer may return the used tire to the tire dealer at a later date  
17 and shall be assessed the proper fee.

18        5. A tire dealer may pay the assessed fee for any used  
19 agricultural tire in current inventory and include that tire in the  
20 used tire recycling program.

21        C. 1. The tire dealer and motor license agent shall remit such  
22 fee to the Oklahoma Tax Commission in the same manner as provided by  
23 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 ninety percent (90%) of the  
6 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  
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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, 2019.

4 SECTION 3. It being immediately necessary for the preservation  
5 of the public peace, health or 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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