

## REPLACEMENT TIRE FEE

### TAX BASE

Tires with rims of 13 inches or more designed for use on a motor vehicle and sold as replacements. Tires that are used, retreaded, or on a new motor vehicle are not subject to the fee.

### RATES

\$1.00 per tire.

### REVENUE (IN MILLIONS)

Fiscal Year	Scrap Tire Mgt. Fund	Adm. Fund	Total
1998	\$3.3	\$0.1	\$3.4
1999	3.2	0.1	3.3
2000	3.2	0.1	3.3
2001	3.3	0.1	3.4

### DISPOSITION OF REVENUE

Ninety-six percent to the Scrap Tire Management Fund.  
Four percent to Tire Fee Administration Fund.

### SECTIONS OF OHIO REVISED CODE

Sections 3734.90 to 3734.99.

### RESPONSIBILITY FOR ADMINISTRATION

Tax Commissioner.

### REMITTER OF TAX

Any wholesale distributor of replacement tires or any retail dealer acquiring tires on which the fee has not been paid.

### PAYMENT DATES

Returns are filed monthly or quarterly and are due with the payment by the 20th of the month following the reporting period.

### HISTORY OF MAJOR CHANGES

- 1993 • Enacted with expected sunset on June 30, 2002.
- 1999 • Fee is extended through June 30, 2006.
- 2001 • Tire fee increased from 50¢ to \$1.00 per tire.

## REPLACEMENT TIRE FEE

### COMPARISONS WITH OTHER STATES

#### (AS OF 12/01)

California	\$1.00 per tire on replacement tires.
Florida	1.00 per tire on replacement tires.
Illinois	1.00 per tire on replacement tires.
Indiana	0.25 per tire on replacement tires.
Kentucky	1.00 per tire on replacement tires.
<b>Ohio</b>	<b>1.00 per tire on replacement tires.</b>
Pennsylvania	1.00 per tire on replacement tires.
Texas <sup>(1)</sup>	2.00 per tire on replacement tires.

Massachusetts, Michigan, New Jersey, New York, and West Virginia do not have a replacement tire fee.

<sup>(1)</sup> Actual rate is variable: \$1.00 for used tires, \$3.50 for tires with a minimum of 17.5 inch rim clear, and \$2.0 for new motorcycle tires.