

Replacement Tire Fee

**Taxpayer**

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

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.

Rate

\$1.00 per tire.

Major Exemptions

None.

Revenue (In Millions)

Fiscal Year	Scrap Tire Mgt. Fund	Admin. Fund	Total
2000	\$3.2	\$0.1	\$3.3
2001	3.3	0.1	3.4
2002	6.0	0.3	6.3
2003	6.8	0.3	7.1
2004	6.7	0.3	7.0

Disposition of Revenue

- 96% to the Scrap Tire Management Fund.
- 4.0% to the Tire Fee Administration Fund.

Payment Date

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

Special Provisions/Credits

None.

Sections of Ohio Revised Code

Sections 3734.90 to 3734.99.

Responsibility for Administration

Tax Commissioner.



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History of Major Changes

1993 • Enacted with expiration scheduled on June 30, 2002.

1999 • Fee extended through June 30, 2006.

2001 • Tire fee increased from 50 cents to \$1.00 per tire.

Comparisons with Other States (As of 05/05)

California	\$1.75 per tire on replacement tires.
Florida	1.00 per tire on replacement tires.
Illinois	2.50 per tire on replacement tires.
Indiana	0.25 per tire on replacement tires.
Michigan	1.50 per tire assessed on vehicle title transfer.
New Jersey	1.50 per tire on replacement tires.
New York	2.50 per tire on replacement tires.
Kentucky	1.00 per tire on replacement tires.
Pennsylvania	1.00 per tire on replacement tires.
Texas	2.00 per tire on replacement tires.

Massachusetts and West Virginia do not have a replacement tire fee.

