

STATE TAXES
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	Adm. Fund	Total
2002	\$6.0	\$0.3	\$6.3
2003	6.8	0.3	7.1
2004	6.7	0.3	7.0
2005	6.5	0.3	6.8
2006	7.1	0.2	7.3

Disposition of Revenue

- The Scrap Tire Management Fund receives 96%.
- The Tire Fee Administration Fund receives 4.0%.

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 expected sunset on June 30, 2002.
- 1999 • Fee extended through June 30, 2006.
- 2001 • Tire fee increased from 50 cents to \$1.00 per tire.
- 2005 • Tire fee extended through June 30, 2011.

Comparisons with Other States (As of 05/07)

California	\$1.75 per tire on new replacement tires.
Florida	1.00 per tire on new replacement tires.
Illinois	2.50 per tire on replacement tires.
Indiana	0.25 per tire on new tires.
Michigan	1.50 tire disposal surcharge assessed on vehicle title transfer.
New Jersey	1.50 per tire on new replacement tires delivered to locations in New Jersey.
New York	2.50 per tire on new tires.
Kentucky	1.00 per tire on new replacement tires.
Pennsylvania	1.00 per tire on new replacement tires.

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