

# Replacement Tire Fee

## Taxpayer

The tax is paid by any wholesale distributor of replacement tires or any retail dealer acquiring tires on which the fee has not been paid.

## Tax Base

The tax applies to 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

The tax rate is \$1 per tire.

## Major Exemptions

None.

## Revenue

(In Millions)

Fiscal Year	Total
2008	\$7.3
2009	7.1
2010	7.0
2011	6.7
2012	7.3

## Disposition of Revenue

The Tire Fee Administration Fund receives 2 percent. The remaining 98 percent is split evenly between the Scrap Tire Management Fund and the Soil and Water Conservation District Assistance Fund.

## Payment Date

Returns are filed monthly or quarterly and are due with the payment by the 20th day 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.

## History of Major Changes

- 1993** Senate Bill 165 created the fee effective Dec. 1, 1993 with a sunset date of June 30, 2002.
- 1999** House Bill 283 extended the fee through June 30, 2006.
- 2001** House Bill 94 increased the fee from 50 cents to \$1 per tire.
- 2005** House Bill 66 extended the tire fee through June 30, 2011. The percentage of revenue distributed to the Tire Fee Administration Fund is reduced from 4 percent to 2 percent. The percentage to the Scrap Tire Management Fund rises to 98 percent.
- 2011** House Bill 153 extended the tire fee through June 30, 2013 and stipulated that a portion of the revenue be distributed to the Soil and Water Conservation District Assistance Fund.

## Comparisons with Other States

(As of June, 2012)

Massachusetts, West Virginia, and Texas do not have a replacement tire fee. Fees in other states are listed below.

State	Fee
California	\$1.75 per tire on new replacement tires.
Florida	\$1 per tire on new replacement tires.
Illinois	\$2.50 per tire on replacement tires.
Indiana	25 cents per tire on new tires.
Kentucky	\$1 per tire on new replacement tires.

<b>Michigan</b>	\$1.50 tire disposal surcharge assessed on vehicle title transfers.
<b>New Jersey</b>	\$1.50 per tire on new replacement tires delivered to locations in New Jersey.
<b>New York</b>	\$2.50 per tire on new tires.
<b>Ohio</b>	<b>\$1 per tire on new replacement tires.</b>
<b>Pennsylvania</b>	\$1 per tire on new tires.