

By: Representative Taylor

To: Conservation and
Water Resources

HOUSE BILL NO. 374

1 AN ACT TO AMEND SECTION 17-17-423, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT CERTAIN RETAIL TIRE SALES FROM THE WASTE TIRE FEE; AND
3 FOR RELATED PURPOSES.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

5 SECTION 1. Section 17-17-423, Mississippi Code of 1972, is
6 amended as follows:

7 17-17-423. (1) There is imposed a waste tire fee upon the
8 sale of each new tire sold at retail, except the retail sale of
9 new motor vehicle tires to a motor vehicle dealer, as defined in
10 Section 27-19-303. The fee shall be imposed on any person
11 engaging in the business of making retail sales of new tires
12 within this state. The fee shall be charged by the tire retailer
13 to the person who purchases a tire for use on a motor vehicle.
14 The fee shall be imposed at the rate of One Dollar (\$1.00) for
15 each new tire sold with a rim diameter of less than twenty-four
16 (24) inches and Two Dollars (\$2.00) for each new tire sold with a
17 rim diameter of twenty-four (24) inches or greater. The fee shall
18 be added to the total cost to the purchaser at retail after all
19 applicable sales taxes on the tires have been computed. The fee
20 imposed, less five percent (5%) of fees collected, which shall be
21 retained by the tire retailer as collection costs, shall be paid
22 to the State Tax Commission in the form and manner required by the
23 State Tax Commission and shall include a statement showing the
24 total number of new tires sold during the preceding month. The
25 State Tax Commission shall promulgate rules and regulations
26 necessary to administer the fee collection and enforcement.

27 (2) The State Tax Commission shall administer, collect and
28 enforce the fee authorized under this section under the same
29 procedures used in the administration, collection and enforcement
30 of the state sales tax imposed under Chapter 65, Title 27,
31 Mississippi Code of 1972, except as provided in this section. The
32 proceeds of the waste tire fee, less five percent (5%) of the
33 proceeds, which shall be retained by the State Tax Commission as
34 collection costs, shall be transferred by the State Tax Commission
35 into the waste tire account of the Environmental Protection Trust
36 Fund.

37 (3) This section shall stand repealed on July 1, 2001.

38 SECTION 2. This act shall take effect and be in force from
39 and after July 1, 1999.