

By: Representative Ford

To: Conservation and Water Resources

HOUSE BILL NO. 483

1 AN ACT TO AMEND SECTION 17-17-423, MISSISSIPPI CODE OF 1972,
2 WHICH IMPOSES A WASTE TIRE FEE ON THE SALE OF NEW TIRES AND
3 PROVIDES FOR THE COLLECTION OF SUCH FEES BY THE STATE TAX
4 COMMISSION, TO EXTEND THE DATE OF REPEAL FROM JULY 1, 2001, TO
5 JULY 1, 2002; AND FOR RELATED PURPOSES.

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

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

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

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

38 (3) This section shall stand repealed on July 1, 2002.

39 SECTION 2. This act shall take effect and be in force from
40 and after July 1, 2001.