

By: Senator(s) Gollott

To: Environment Prot, Cons  
and Water Res

SENATE BILL NO. 2882

1 AN ACT TO AMEND SECTION 17-17-423, MISSISSIPPI CODE OF 1972,  
2 TO REMOVE THE REPEALER ON THE WASTE TIRE FEE; TO REVISE WASTE TIRE  
3 FEE; TO AMEND SECTION 17-17-425, MISSISSIPPI CODE OF 1972, TO  
4 REVISE THE ALLOCATION AND USES OF THE WASTE TIRE FEE FUNDS; AND  
5 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 Two Dollars  
15 (\$2.00) for each new tire sold with a rim diameter of less than  
16 twenty-four (24) inches and Three Dollars (\$3.00) for each new  
17 tire sold with a rim diameter of twenty-four (24) inches or  
18 greater. The fee shall be added to the total cost to the  
19 purchaser at retail after all applicable sales taxes on the tires  
20 have been computed. The fee imposed, less five percent (5%) of  
21 fees 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       \* \* \*

39           SECTION 2. Section 17-17-425, Mississippi Code of 1972, is  
40 amended as follows:

41           17-17-425. (1) Beginning July 1, 1995, monies allocated to  
42 the Environmental Protection Trust Fund from waste tire fees shall  
43 be accounted for in a waste tire account and shall be utilized for  
44 the following purposes:

45           (a) Not more than sixty percent (60%) shall be utilized  
46 for making grants to counties, municipalities or regional solid  
47 waste management authorities: (i) for providing a waste tire  
48 collection program for small quantity waste tire generators as  
49 provided in Section 17-17-409; (ii) for use in clean-up of small  
50 scattered unauthorized waste tire dumps not abated under Section  
51 17-17-419; (iii) for payment of a maximum of fifty percent (50%)  
52 of the cost of employing a waste tire enforcement officer. The  
53 grants may be used as matching funds for employment of a solid  
54 waste enforcement officer as provided in Section 17-17-65. An  
55 employee may serve as both the solid waste enforcement officer and  
56 the waste tire enforcement officer; and (iv) for purchase of  
57 products derived from Mississippi waste tires;

58           (b) Not more than five percent (5%) shall be utilized  
59 by the department for abatement of unauthorized waste tire dumps  
60 as provided in Section 17-17-419;

61           (c) Not more than fifteen percent (15%) shall be  
62 utilized (i) to provide incentive grants to persons that will  
63 manufacture products from waste tires, use recovered rubber from  
64 waste tires or use waste tires as a fuel or fuel supplement,  
65 (ii) to provide funding for research and demonstration projects  
66 directly related to solving solid waste problems resulting from  
67 waste tires, including the use of innovative technologies for the  
68 processing of waste tires, (iii) to provide an incentive  
69 reimbursement to end users for the costs of using waste tires or  
70 waste tire derived materials where those tires originate in the  
71 State of Mississippi, if the commission determines an incentive is  
72 necessary to promote market development. The commission may  
73 determine legitimate end uses that may be eligible for  
74 reimbursement and an acceptable rate of reimbursement; and

75           (d) Not more than twenty percent (20%) shall be  
76 utilized by the department to pay the costs of administering these  
77 funds and the waste tire management program required under  
78 Sections 17-17-405, 17-17-407, 17-17-411, 17-17-413, 17-17-419 and  
79 17-17-423.

80           (2) To provide for the maximum effective use of funds in the  
81 waste tire account, the commission, upon determination that unused  
82 funds are available in a particular program as described above,  
83 may reallocate funds between the programs described in paragraphs  
84 (a) through (c) of subsection (1) to exceed the percentage  
85 thresholds.

86           (3) The commission may consolidate any grant provided under  
87 this section with any grant provided under the local governments  
88 solid waste assistance program or the Right-Way-To-Throw-Away  
89 Program. Funds provided through any consolidated grant shall be  
90 used in accordance with the program under which the funds are  
91 provided.

92           (4) The commission shall establish a statewide plan for the  
93 use of monies received under Sections 17-17-401 through 17-17-427

94 and shall adopt regulations for administering this fund. The  
95 regulations shall include eligibility requirements for persons  
96 requesting incentive grants and funding for research and  
97 demonstration projects. No incentive grant or research and  
98 demonstration project funding may be awarded for an activity which  
99 receives less than seventy-five percent (75%) of its waste tires  
100 from Mississippi waste tires sites, retailers or residents. The  
101 commission may consider requests for funding from applicants who  
102 do not meet this requirement contingent upon the applicant  
103 demonstrating that the activity does or will accept Mississippi  
104 tires and that the award of the requested funding would be in the  
105 best interest of the State of Mississippi. The burden of proof  
106 shall be on the applicant to show that eligibility requirements  
107 have been met.

108 (5) For the purpose of establishing a statewide plan for the  
109 use of monies received under Sections 17-17-401 through 17-17-427  
110 and proposing regulations for administering this fund, including  
111 eligibility requirements and application priorities, the  
112 commission shall create an advisory council consisting of members  
113 of the tire industry, the general public, the department, and the  
114 Department of Economic and Community Development.

115 (6) The department shall provide technical assistance, upon  
116 written request, to a municipality, county or group of counties  
117 desiring assistance in applying for waste tire grants or choosing  
118 a method of waste tire management which would be an eligible use  
119 of the grant funds.

120 (7) Subject to the authority of the commission in subsection  
121 (2) of this section, monies existing in the waste tire account of  
122 the Environmental Protection Trust Fund on July 1, 1995, shall  
123 remain in the account as previously allocated but those monies  
124 which have been allocated for incentive grants or research and  
125 demonstration awards shall be combined as described in subsection  
126 (1)(c) of this section.

127 SECTION 3. This act shall take effect and be in force from  
128 and after July 1, 2001.