

By: Senator(s) Nunnelee

To: Environment Prot, Cons
and Water Res

SENATE BILL NO. 2934

1 AN ACT TO AMEND SECTION 17-17-423, MISSISSIPPI CODE OF 1972,
2 TO REMOVE THE REPEALER ON THE WASTE TIRE FEE; TO AMEND SECTION
3 17-17-425, MISSISSIPPI CODE OF 1972, TO REVISE THE ALLOCATION AND
4 USES OF THE WASTE TIRE FEE FUNDS; AND FOR RELATED PURPOSES.

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

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

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

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

40 17-17-425. (1) Beginning July 1, 1995, monies allocated to
41 the Environmental Protection Trust Fund from waste tire fees shall
42 be accounted for in a waste tire account and shall be utilized for
43 the following purposes:

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

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

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

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

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

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

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

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

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

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

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

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