

By: Senator(s) Hyde-Smith

To: Environment Prot, Cons
and Water Res

SENATE BILL NO. 2895

1 AN ACT TO BRING FORWARD SECTIONS 17-17-415 AND 17-17-423,
2 MISSISSIPPI CODE OF 1972, FOR THE PURPOSE OF CLARIFYING THE WASTE
3 TIRE DISPOSAL FEE PROHIBITION; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 17-17-415, Mississippi Code of 1972, is
6 brought forward as follows:

7 17-17-415. (1) Any person selling new or reusable tires at
8 retail shall accept from a customer at the point of transfer, used
9 or waste tires in a quantity at least equal to the number of new
10 or reusable tires purchased, if offered by the customer. In
11 addition, any person selling new or reusable tires at retail and
12 accepting in return used or waste tires from the customer for
13 ultimate disposal/recycling shall be prohibited from imposing
14 additional disposal fees on the consumer in excess of the One
15 Dollar (\$1.00) per tire fee in Section 17-17-423. Any disposal
16 costs incurred by the retailer shall be included in the price of
17 the new or reusable tire.

18 (2) Any tire retailer, tire wholesaler, motor vehicle
19 dismantler and salvage dealer may hold not more than five hundred
20 (500) waste tires for a period not to exceed ninety (90) days
21 without being authorized as a waste tire collection site, if such
22 tires are stored in a manner which protects human health and the
23 environment pursuant to regulations adopted by the commission.

24 **SECTION 2.** Section 17-17-423, Mississippi Code of 1972, is
25 brought forward as follows:

26 17-17-423. (1) There is imposed a waste tire fee upon the
27 sale of each new tire sold at retail. The fee shall be imposed on

28 any person engaging in the business of making retail sales of new
29 tires within this state. The fee shall be charged by the tire
30 retailer to the person who purchases a tire for use on a motor
31 vehicle. The fee shall be imposed at the rate of One Dollar
32 (\$1.00) for each new tire sold with a rim diameter of less than
33 twenty-four (24) inches and Two Dollars (\$2.00) for each new tire
34 sold with a rim diameter of twenty-four (24) inches or greater.
35 The fee shall be added to the total cost to the purchaser at
36 retail after all applicable sales taxes on the tires have been
37 computed. The fee imposed, less five percent (5%) of fees
38 collected, which shall be retained by the tire retailer as
39 collection costs, shall be paid to the State Tax Commission in the
40 form and manner required by the State Tax Commission and shall
41 include a statement showing the total number of new tires sold
42 during the preceding month. The State Tax Commission shall
43 promulgate rules and regulations necessary to administer the fee
44 collection and enforcement.

45 (2) The State Tax Commission shall administer, collect and
46 enforce the fee authorized under this section under the same
47 procedures used in the administration, collection and enforcement
48 of the state sales tax imposed under Chapter 65, Title 27,
49 Mississippi Code of 1972, except as provided in this section. The
50 proceeds of the waste tire fee, less five percent (5%) of the
51 proceeds, which shall be retained by the State Tax Commission as
52 collection costs, shall be transferred by the State Tax Commission
53 into the waste tire account of the Environmental Protection Trust
54 Fund.

55 **SECTION 3.** This act shall take effect and be in force from
56 and after its passage.