

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.