

**\*\*\*Adopted\*\*\***

**AMENDMENT No. 1 PROPOSED TO**

**House Bill NO. 483**

**By Senator(s) Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

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.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

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.