STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Important Notice

California Tire Fee to Increase on January 1, 2005

On January 1, 2005, the California Tire Fee will increase to $1.75 per tire. This new rate is the result of the passage of Assembly Bill 923 (Chapter 707, Statutes of 2004).

The new law also reduces the allowable reimbursement for collecting the fees from 3 percent of the fee collected to 1.5 percent.

The new tire fee rate will remain in effect through December 31, 2006, after which it will **decrease to $1.50 per tire.** Beginning January 1, 2015, the fee will drop to $0.75 per tire.

Tire fee returns for transactions made in 2005 will show the increased fee and lower reimbursement rate.

If you have any questions regarding this matter, please contact the Excise Taxes and Fees Division at 800-400-7115 (TDD/TTY 800-735-2929). Select the "Timber, Property Tax and Other Taxes" option, and then select "Tire Recycling Fee."

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Excise Taxes and Fees Division