



STATE BOARD OF
EQUALIZATION



SPECIAL TAXES
DEPARTMENT



EXCISE TAXES
DIVISION



INFORMATION
CENTER
800-400-7115

*Telephone device
for the deaf*

TDD phone:
800-735-2929

Voice phone:
800-735-2922

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TIRE RECYCLING FEE

This pamphlet is designed to provide basic information on California's Tire Recycling Fee. If you have questions that are not answered in this publication and would like to talk to a Board representative, please call the telephone number shown on the left.

What is the tire recycling fee?

The tire recycling fee is collected from customers who purchase new tires from California retailers. The fee pays for programs that provide alternatives to the landfill disposal of used tires.

Who pays the fee?

As noted above, customers are required to pay the fee when they purchase a new tire from a California retailer (at the rate of 25 cents per tire). The retailer, in turn, pays the fee to the Board of Equalization on a quarterly basis, and the Board deposits the fees in the California Tire Recycling Fee Management Fund.

Who must register?

California new tire retailers must be registered with the Board of Equalization. Businesses that do not register and file returns are subject to fines and penalties. If you are a qualified retailer and have not registered, please contact the Excise Taxes Division immediately (see reverse).

When are returns due?

Retail sellers of new tires are required to file a return each calendar quarter—even if no fees are due for the quarter (that is, no new tires were sold during the quarter). The return, along with payment of the fee, is due on or before the 15th of the month following the end of each quarter.

Late payments are subject to interest charges and a penalty of 10 percent of the amount that is overdue. Sellers who do not receive a return (for example, it is lost in the mail) are still required to file a return by the due date for the quarter. Sellers should contact

the Board for advice on how to file if they do not receive a return.

How is the tire recycling fee used?

The fees are used to

- Operate a tire recycling program
- Administer a waste tire hauler registration program
- Pay for cleanups related to the disposal of used whole tires
- Conduct research directed at promoting and developing alternatives to landfill disposal of used whole tires
- Operate a statewide tire shredding program
- Cover the regulation of the storage of waste tires

The above programs are administered by the California Integrated Waste Management Board.

What is a new tire?

A new tire is a solid or pneumatic tire intended for use with on-road or off-road motor vehicles, motorized equipment, construction equipment, or farm equipment, and that is sold separately from the vehicle or equipment. The term "new tire" does not include retreaded or recycled tires or tires that are mounted on wheels and sold as part of a vehicle or equipment.

Can sellers be compensated for their costs?

Yes. Effective January 1, 1997, sellers of new tires can retain 10 percent of the recycling fee as reimbursement for their costs for collecting the fee. The balance of the fee must be paid to the Board.

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For general information or to register . . .

Call 800-400-7115

For TDD assistance (telephone device for the deaf), call

From TDD phones	From voice phones
800-735-2929	800-735-2922

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Excise Taxes Division

Call 800-400-7115 or write to:

State Board of Equalization
Excise Taxes Division MIC: 56
P.O. Box 942879
Sacramento, CA 94279-0056

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Taxpayers' Rights Advocate

If you are unable to resolve a disagreement with the Board, or if you would like to know more about your rights under the Tire Recycling Fee Law, please contact the Taxpayers' Rights Advocate office for help.

Taxpayers' Rights Advocate MIC: 70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070

Telephone: 888-324-2798 or 916-324-2798
Fax: 916-323-3319
