

FIRST REGULAR SESSION

HOUSE BILL NO. 161

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES HARRIS (110) (Sponsor), SELBY, PAGE,
WILDBERGER AND WHORTON (Co-sponsors).

Pre-filed January 4, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0674L.011

AN ACT

To repeal section 260.273, RSMo, and to enact in lieu thereof one new sections relating to the waste tire collection fee.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 260.273, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 260.273, to read as follows:

260.273. 1. Any person purchasing a new tire may present to the seller the used tire or remains of such used tire for which the new tire purchased is to replace.

2. A fee for each new tire sold at retail shall be imposed on any person engaging in the business of making retail sales of new tires within this state. The fee shall be charged by the retailer to the person who purchases a tire for use and not for resale. **Prior to January 1, 2010,** such fee shall be imposed at the rate of fifty cents for each new tire sold. **Beginning January 1, 2010, such fee shall be imposed at the rate of twenty-five cents for each new tire sold.** Such fee shall be added to the total cost to the purchaser at retail after all applicable sales taxes on the tires have been computed. The fee imposed, less six percent of fees collected, which shall be retained by the tire retailer as collection costs, shall be paid to the department of revenue in the form and manner required by the department of revenue and shall include the total number of new tires sold during the preceding month. The department of revenue shall promulgate rules and regulations necessary to administer the fee collection and enforcement. The terms "sold at retail" and "retail sales" do not include the sale of new tires to a person solely for the purpose of resale, if the subsequent retail sale in this state is to the ultimate consumer and is subject to the

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 fee.

17 3. The department of revenue shall administer, collect and enforce the fee authorized
18 pursuant to this section pursuant to the same procedures used in the administration, collection
19 and enforcement of the general state sales and use tax imposed pursuant to chapter 144, RSMo,
20 except as provided in this section. **Prior to January 1, 2010**, the proceeds of the new tire fee,
21 less four percent of the proceeds, which shall be retained by the department of revenue as
22 collection costs, shall be transferred by the department of revenue into an appropriate subaccount
23 of the solid waste management fund, created pursuant to section 260.330. **Beginning January**
24 **1, 2010, the proceeds of the new tire fund, less four percent of the proceeds, which shall be**
25 **retained by the department of revenue as collection costs, shall be transferred by the**
26 **department of revenue to the department to be used by the department in carrying out the**
27 **provisions of subsection 6 of this section.**

28 4. **Prior to January 1, 2010**, up to five percent of the revenue available may be
29 allocated, upon appropriation, to the department of natural resources to be used cooperatively
30 with the department of elementary and secondary education for the purposes of developing
31 educational programs and curriculum pursuant to section 260.342.

32 5. **Prior to January 1, 2010**, up to twenty-five percent of the moneys received pursuant
33 to this section may, upon appropriation, be used to administer the programs imposed by this
34 section. Up to five percent of the moneys received under this section may, upon appropriation,
35 be used for the grants authorized in subdivision (2) of subsection 6 of this section and authorized
36 in section 260.274. All remaining moneys shall be allocated, upon appropriation, for the projects
37 authorized in section 260.276.

38 6. The department shall promulgate, by rule, a statewide plan for the use of moneys
39 received pursuant to this section to accomplish the following:

- 40 (1) Removal of waste tires from illegal tire dumps;
- 41 (2) Providing grants to persons that will use products derived from waste tires, or used
42 waste tires as a fuel or fuel supplement; and
- 43 (3) Resource recovery activities conducted by the department pursuant to section
44 260.276.

45 [7. The fee imposed in subsection 2 of this section shall terminate January 1, 2004].