

FIRST REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 681

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KNIGHT.

1647H.01P

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 260.273, RSMo, and to enact in lieu thereof one new section relating to the fee imposed on new tire sales.

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Section A. Section 260.273, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 260.273, to read as follows: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. Such fee shall be imposed at the rate of fifty 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 fee.

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.

15 3. The department of revenue shall administer, collect and enforce the fee authorized
16 pursuant to this section pursuant to the same procedures used in the administration, collection
17 and enforcement of the general state sales and use tax imposed pursuant to chapter 144 except
18 as provided in this section. The proceeds of the new tire fee, less four percent of the proceeds,
19 which shall be retained by the department of revenue as collection costs, shall be transferred by
20 the department of revenue into an appropriate subaccount of the solid waste management fund,
21 created pursuant to section 260.330.

22 4. Up to five percent of the revenue available may be allocated, upon appropriation, to
23 the department of natural resources to be used cooperatively with the department of elementary
24 and secondary education for the purposes of developing environmental educational materials,
25 programs, and curriculum that assist in the department's implementation of sections 260.200 to
26 260.345.

27 5. Up to fifty percent of the moneys received pursuant to this section may, upon
28 appropriation, be used to administer the programs imposed by this section. Up to forty-five
29 percent of the moneys received under this section may, upon appropriation, be used for the grants
30 authorized in subdivision (2) of subsection 6 of this section. All remaining moneys shall be
31 allocated, upon appropriation, for the projects authorized in section 260.276, except that any
32 unencumbered moneys may be used for public health, environmental, and safety projects in
33 response to environmental or public health emergencies and threats as determined by the
34 director.

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

37 (1) Removal of scrap tires from illegal tire dumps;

38 (2) Providing grants to persons that will use products derived from scrap tires, or use
39 scrap tires as a fuel or fuel supplement; and

40 (3) Resource recovery activities conducted by the department pursuant to section
41 260.276.

42 7. The fee imposed in subsection 2 of this section shall begin the first day of the month
43 which falls at least thirty days but no more than sixty days immediately following August 28,
44 2005, and shall terminate ~~January 1, 2020~~ **December 31, 2025**.

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