

LAND

OKLAHOMA WASTE TIRE RECYCLING PROGRAM FEES

GENERAL INFORMATION

A waste tire fee is collected on new and used tires that are sold in Oklahoma. The amounts are \$1.00, \$2.50, and \$3.50 per tire and are determined by the size of the tire rim or the use of the tire. Beginning July 1, 2010, a waste tire fee of \$0.05 per pound of weight with a minimum fee of \$2.50 should be collected for tires used on implements of husbandry and agricultural equipment that are not more than 14 inches wide and 44 inches in diameter. Persons who sell tires or vehicles are required to set up a waste tire fee account through the Oklahoma Tax Commission. There are some instances in which a fee is not applicable (see fact sheet on tires included in the program or visit the DEQ web site).

WASTE TIRE RECYCLING FEE

- If the rim size is 17½" or less, the fee is \$1.00 per tire;
- If the rim size is greater than 17½" and less than or equal to 19½", the fee is \$2.50 per tire;
- If the rim size is greater than 19½", the fee is \$3.50 per tire;
- The fee for tires to be used on motorcycles, minibikes, motor-driven cycles or motorized bicycles is \$1.00 per tire;
- For agricultural tires that meet the definition in 47 OS § 1-125, a fee of \$.05 per pound of weight with a minimum fee of \$2.50 should be collected.

TIRE WHOLESALER OR RETAILER RESPONSIBILITY

- Every entity that sells tires must obtain a waste tire fee account through the Oklahoma Tax Commission and collect the appropriate recycling fee. The account is generated when the Oklahoma Business Registration Application is processed;
- The waste tire recycling fee is not part of the base price of the tire subject to sales tax if the fee is stated separately from the price of the tire on the invoice. Tire wholesalers/retailers remit the Oklahoma waste tire recycling fees to the Oklahoma Tax Commission using OTC Form BT-119 Oklahoma Waste Tire Report <http://www.tax.ok.gov/btforms/BT-119-05.pdf>;

- The wholesaler/retailer is responsible for contacting a Qualified Applicant for Collection and Transportation (QACT) to pick up their tires. A list of QACTs can be found on the DEQ web site;
- Fees do not have to be collected if the customer keeps the used agricultural tire for use on a farm or ranch;
- Fees may be paid for any waste agricultural tire in current inventory to include that tire in the waste tire recycling program.



TIRE RECYCLING OPTIONS FOR INDIVIDUALS

- A taxpayer that needs to have tires picked up should contact one of the QACTs;
- **OTC Form BT-119-B** Voluntary Waste Tire Report may be submitted to the Oklahoma Tax Commission with the appropriate waste tire fee paid;
- The taxpayer may provide a copy of **OTC Form BT-119-B** as proof that the waste tire fee has been paid when tires are picked up;
- Many communities hold community wide collection events during which individuals can bring tires to a designated collection location. For more information, contact your community leader.

OBTAINING FORMS AND REPORTS

- **OTC Form BT-119** Oklahoma Waste Tire Report can be obtained at: www.tax.ok.gov/oktax/btforms/BT-119-05.pdf.
- **OTC Form BT-119-B** Voluntary Waste Tire Report can be obtained at: www.tax.ok.gov/oktax/btforms/BT-119-B.pdf.

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CONTACT INFORMATION

Land Protection Division
(405) 702-5100

Waste Tire Recycling Program Customer Assistance
(405) 702-5175

WASTE TIRE RECYCLING

PROGRAM WEB SITE:

www.deq.state.ok.us/lpdnew/WasteTireIndex.htm

REFERENCE

Oklahoma Statutes, Title 27A, Section 2-11-401.2

Oklahoma Statutes, Title 47, Section 1-125