Waste Tire Law Changes
Effective July 1, 2010

With the recent passage of Senate Bill 441, there has been added a new waste tire fee.

The new law states in part:

“....tires used on implements of husbandry and agricultural equipment that are not more than fourteen (14) inches wide and forty-four (44) inches in diameter shall be assessed a waste tire recycling fee of five cents ($0.05) per pound of the weight of the tire, with a minimum fee of Two Dollars and fifty cents ($2.50) per tire..... No fee shall be assessed by a tire dealer if the customer retains the used agricultural tire for use on a farm or ranch....”

If you sell tires that will be used on agricultural equipment, based on the size of the tire, as described above, you will be required to collect five cents per $.05 per pound per tire, unless the customer keeps the used tire for use on the farm or ranch.

When reporting the new fee, include the amount(s) collected on Line 5. The form will be revised to reflect the following instructions:

Line 5. Enter the total amount of fees collected on motor vehicle tires with a tire rim larger than 19 1/2 inches and agricultural tires that are not more than 14 inches wide and 44 inches in diameter. The fee for motor vehicle tires is $3.50 per tire. The fee for agricultural tires is $.05 per pound (minimum of $2.50 per tire).

The Department of Environmental Quality will establish and maintain a list of agricultural tire weights to be used in determining the fee of the tire. You may visit their website at http://www.deq.state.ok.us/lpnew/WasteTireIndex.htm or you may contact DEQ at 405-702-5100 for more information.

If you have any waste agricultural tires in your current inventory, you may pay the assessed fee and include those tires in the waste tire recycling program.

If you have any questions, please call our Taxpayer Assistance Resource Center at 405-521-3160.

Sincerely,

Oklahoma Tax Commission
Taxpayer Assistance Division