

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 426

90TH GENERAL ASSEMBLY

1999

L1855.02T

AN ACT

To repeal section 260.273, RSMo Supp. 1998, relating to extending the sunset on the state tire disposal fee, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 260.273, RSMo Supp. 1998, is repealed and one new section enacted in lieu thereof, to be known as section 260.273, to read as follows: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. Beginning January 1, 1991, 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.

3. The department of revenue shall administer, collect and enforce the fee authorized **[under] pursuant to** this section pursuant to the same procedures used in the administration, collection and enforcement of the general state sales and use tax imposed **[under] pursuant to**

EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

chapter 144, RSMo, except as provided in this section. The proceeds of the new tire fee, less four percent of the proceeds, which shall be retained by the department of revenue as collection costs, shall be transferred by the department of revenue into an appropriate subaccount of the solid waste management fund, created **[under] pursuant to** section 260.330.

4. Up to five percent of the revenue available may be allocated, upon appropriation, to the department of natural resources to be used cooperatively with the department of elementary and secondary education for the purposes of developing educational programs and curriculum pursuant to section 260.342.

5. Up to twenty-five percent of the moneys received **[under] pursuant to** this section may, upon appropriation, be used to administer the programs imposed by this section. Up to five percent of the moneys received **[under] pursuant to** this section may, upon appropriation, be used for the grants authorized in subdivision (2) of subsection 6 of this section and authorized in section 260.274. All remaining moneys shall be allocated, upon appropriation, for the projects authorized in section 260.276.

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

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

7. The fee imposed in subsection 2 of this section shall terminate January 1, **[2001] 2004.**

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