

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997

# A Bill

HOUSE BILL 2019

4  
5 By: Representative Goodwin  
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## For An Act To Be Entitled

9 "AN ACT TO AMEND SECTIONS OF ARKANSAS CODE ANNOTATED §8-9-  
10 401 ET SEQ.; TO ADJUST THE WASTE TIRE FEE ON TRUCK TIRES;  
11 AND FOR OTHER PURPOSES."  
12

## Subtitle

13 "TO AMEND SECTIONS OF ARKANSAS CODE  
14 ANNOTATED §8-9-401 ET SEQ.; TO ADJUST THE  
15 WASTE TIRE FEE ON TRUCK TIRES."  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code Annotated §8-9-404 is hereby amended to read  
21 as follows:

22 "8-9-404. Waste tire fees.

23 (a) There shall be imposed a fee upon the sale of each new motor  
24 vehicle tire sold at retail.

25 (1) The fee shall be charged by the tire retailer to the person  
26 who purchases a motor vehicle tire for use on a motor vehicle and not for  
27 resale.

28 (2) Such fee shall be imposed at the rate of ~~one dollar and fifty~~  
29 ~~cents (\$1.50) per automobile and truck tire~~ two dollars (\$2.00) per automobile  
30 and three dollars (\$3.00) per truck tire.

31 (A) It shall be illegal for a tire retailer to collect any  
32 additional fee, pursuant to this subchapter, for any other purpose, including,  
33 but not limited to, disposal, transportation, or administration.

34 (B) It shall be the responsibility of the tire retailer to  
35 accept, at no additional cost to the customer, any or all used or waste tires  
36 for which a new replacement tire was purchased.

1 (C) For any used or waste tires collected through a tire  
 2 retailer's business, the retailer shall ensure that said tires are transported  
 3 by a licensed hauler to a permitted waste tire collection center, a solid  
 4 waste management facility, a waste tire processing facility, or a registered  
 5 used tire dealer.

6 (3) Such fee shall be added to the total cost to the purchaser at  
 7 retail after all applicable sales taxes on the tires have been computed and  
 8 shall be separately stated on the invoice or bill of sale.

9 (4) The fee imposed, ~~less ten percent (10%) of fees collected~~  
 10 fifteen cents (\$ .15) per tire unit sold, which shall be retained by the tire  
 11 retailer as administration cost, shall be paid monthly to the Director of the  
 12 Department of Finance and Administration.

13 (5) (A) The fee shall be collected by the Director of the  
 14 Department of Finance and Administration and shall be subject to the Arkansas  
 15 Tax Procedure Act, § 26-18-101 et seq.

16 (B) (i) Each tire retailer ~~and each new motor vehicle~~  
 17 ~~dealer~~ shall file a return with the Director of the Department of Finance and  
 18 Administration on or before the twentieth of each month showing the total fees  
 19 collected during the preceding calendar month and shall remit the fees with  
 20 the return.

21 (ii) The director shall prescribe the form and  
 22 contents of the return.

23 (6) The fee imposed by this section does not apply to recapped  
 24 tires or tires included as part of the equipment of a new motor vehicle.

25 (7) The terms sold at retail and retail sales do not include  
 26 the sale of new tires to a person solely for the purpose of resale, provided  
 27 the subsequent retail sale in this state is subject to the fee.

28 (b) The Department of Finance and Administration shall deposit the  
 29 proceeds of the waste tire fee in the State Treasury as special revenues and  
 30 shall credit the proceeds to the following special funds created on the books  
 31 of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer  
 32 of the State in the following proportions:

33 (1) ~~A total of ninety percent (90%) of the proceeds to be~~  
 34 ~~deposited into the fund known as the Waste Tire Grant Fund herein created; No~~  
 35 more than thirteen (13) cents per tire unit proceeds collected to be deposited  
 36 into the Arkansas Department of Pollution Control and Ecology Fee Fund as

1 created in § 8-1-105;

2           (2) ~~A total of ten percent (10%) of the proceeds to be deposited~~  
 3 ~~into the Arkansas Department of Pollution Control and Ecology Fee Fund as~~  
 4 ~~created in § 8-1-105. The total remaining tire unit proceeds to be deposited~~  
 5 into the fund known as the Waste Tire Grant Fund herein created.

6           (c) In addition to all moneys appropriated by the General Assembly to  
 7 the Waste Tire Grant Fund, there shall be deposited in the Waste Tire Grant  
 8 Fund any federal government moneys designated to enter the Waste Tire Grant  
 9 Fund, any moneys received by the state as a gift or donation to the Waste Tire  
 10 Grant Fund, and all interest upon money deposited in the Waste Tire Grant  
 11 Fund. The fund shall be divided into three (3) grant categories to be known as  
 12 the: ~~Illegal Tire Dump Abatement Grants , Special Truck Tire Grants , and~~  
 13 Waste Tire Management Grants . The proceeds deposited into the fund known as  
 14 the Waste Tire Grant Fund shall be allocated as follows: three percent (3%)  
 15 but not to exceed one hundred thousand dollars (\$100,000.00) per annum, shall  
 16 be allocated to ~~Illegal Tire Dump Abatement Grants , fifteen percent (15%),~~  
 17 but not to exceed six hundred thousand dollars (\$600,000.00) per annum, shall  
 18 be allocated to the ~~Special Truck Tire Fund , and eighty two percent (82%), or~~  
 19 the remaining balance, shall be allocated to the Regional Solid Waste  
 20 Management Boards as Waste Tire Management Grants .

21           (d) The Waste Tire Grant Fund shall be administered by the  
 22 department, which shall authorize grants from the fund according to the  
 23 provisions of this subchapter.

24           (e) For the purposes of this section, proceeds of the fee shall mean  
 25 all funds collected and received by the Department of Finance and  
 26 Administration under this section, and interest and penalties on delinquent  
 27 waste tire fees.

28           (f) In addition to the fee imposed on new tires, a fee shall be  
 29 imposed at the rate of ~~one dollar (\$1.00) on all waste automobile and~~  
 30 ~~truck tires~~ two dollars (\$2.00) on all waste automobile tires and three  
 31 dollars (\$3.00) on all waste truck tires that are imported into Arkansas.

32           (1) The fee imposed shall be paid by the importer to the  
 33 Department of Finance and Administration in accordance with § 26-18-101 et  
 34 seq. and any regulations promulgated by the Department of Finance and  
 35 Administration.

36           (2) The Department of Finance and Administration shall deposit

1 the proceeds of this fee in the State Treasury as special revenues and shall  
 2 credit the proceeds to the special fund created on the books of the Treasurer  
 3 of State, the Auditor of State, and the Chief Fiscal Officer of the State to  
 4 be known as the Waste Tire Grant Fund , as described in subsection (b) of this  
 5 section.

6 (g) The Department of Pollution Control and Ecology is hereby  
 7 authorized to promulgate such rules and regulations necessary to administer  
 8 the fees, rates, tolls, or charges for services established by this section  
 9 and is directed to prescribe and collect such fees, rates, tolls, or charges  
 10 for the services delivered by the Department of Pollution Control and Ecology  
 11 in such manner as may be necessary to support the programs of the department  
 12 as directed by the Governor and the General Assembly."

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14 SECTION 2. All provisions of this act of a general and permanent nature  
 15 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
 16 Revision Commission shall incorporate the same in the Code.

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18 SECTION 3. If any provision of this act or the application thereof to  
 19 any person or circumstance is held invalid, such invalidity shall not affect  
 20 other provisions or applications of the act which can be given effect without  
 21 the invalid provision or application, and to this end the provisions of this  
 22 act are declared to be severable.

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24 SECTION 4. All laws and parts of laws in conflict with this act are  
 25 hereby repealed.

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27 SECTION 5. EMERGENCY. It is hereby found and determined by the General  
 28 Assembly that it is necessary to increase the fee set out herein on all  
 29 automobile and truck tire sales to provide for the protection of public  
 30 health, welfare, and the environment. Therefore, an emergency is declared to  
 31 exist and this act being immediately necessary for the preservation of the  
 32 public peace, health and safety shall become effective on the date of its  
 33 approval by the Governor. If the bill is neither approved nor vetoed by the  
 34 Governor, it shall become effective on the expiration of the period of time  
 35 during which the Governor may veto the bill. If the bill is vetoed by the  
 36 Governor and the veto is overridden, it shall become effective on the date the

1 last house overrides the veto.

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