

Alabama Department of Revenue

News Release
July 18, 2003

ADOR Notifies Tire Dealers of New Scrap Tire Environmental Fee, Effective Sept. 1

Montgomery, July 18, 2003—This week the Alabama Department of Revenue will mail notices to over 1,900 Alabama retail tire dealers informing them of a new law, effective Sept. 1, 2003, that requires a one-dollar fee to be collected from their customers upon the sale of any new, used, or retread tire.

Act 2003-332 provides for the new one-dollar per tire Scrap Tire Environmental Fee to be collected at the point of sale from the consumer regardless of whether the tires—new, used, or retread—are mounted on a rim or wheel.

The new law requires retail dealers to report and pay the fee to the Alabama Department of Revenue (ADOR) on a monthly basis, on or before the twentieth day of the month following each month's activity, using forms provided by the ADOR. The first report will be for the month of September 2003, and must be filed on or before Oct. 20, 2003.

“We have made every effort to notify all known retail tire dealers and inform them of the new reporting requirements,” said State Revenue Commissioner Dwight Carlisle. “However, if for some reason a business owner did not receive notification by the department, but should have, since the taxpayer's operation also includes sales of new, used, or retread tires to customers, we encourage the business owner to contact the department as soon as possible so that the owner can register to collect and report the fee and comply with provisions of Act 2003-332,” advised Carlisle.

The \$1 fee is earmarked for the disposal and recycling of scrap tires in Alabama.

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For more information regarding the new scrap tire environmental fee, contact the department's Sales, Use, & Business Tax Division at (334) 242-9608, or visit the department's Web site at www.ador.state.al.us.

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