

FIRST REGULAR SESSION

# SENATE BILL NO. 211

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALLINGFORD.

Pre-filed January 7, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1295S.011

## AN ACT

To repeal section 260.273, RSMo, and to enact in lieu thereof one new section relating to fees for new tires.

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

Section A. Section 260.273, RSMo, is repealed and one new section  
2 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  
2 the used tire or remains of such used tire for which the new tire purchased is to  
3 replace.

4 2. A fee for each new tire sold at retail shall be imposed on any person  
5 engaging in the business of making retail sales of new tires within this  
6 state. The fee shall be charged by the retailer to the person who purchases a tire  
7 for use and not for resale. Such fee shall be imposed at the rate of fifty cents for  
8 each new tire sold. Such fee shall be added to the total cost to the purchaser at  
9 retail after all applicable sales taxes on the tires have been computed. The fee  
10 imposed, less six percent of fees collected, which shall be retained by the tire  
11 retailer as collection costs, shall be paid to the department of revenue in the form  
12 and manner required by the department of revenue and shall include the total  
13 number of new tires sold during the preceding month. The department of revenue  
14 shall promulgate rules and regulations necessary to administer the fee collection  
15 and enforcement. The terms "sold at retail" and "retail sales" do not include the  
16 sale of new tires to a person solely for the purpose of resale, if the subsequent  
17 retail sale in this state is to the ultimate consumer and is subject to the fee.

18 3. The department of revenue shall administer, collect and enforce the fee  
19 authorized pursuant to this section pursuant to the same procedures used in the

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

20 administration, collection and enforcement of the general state sales and use tax  
21 imposed pursuant to chapter 144 except as provided in this section. The proceeds  
22 of the new tire fee, less four percent of the proceeds, which shall be retained by  
23 the department of revenue as collection costs, shall be transferred by the  
24 department of revenue into an appropriate subaccount of the solid waste  
25 management fund, created pursuant to section 260.330.

26 4. Up to five percent of the revenue available may be allocated, upon  
27 appropriation, to the department of natural resources to be used cooperatively  
28 with the department of elementary and secondary education for the purposes of  
29 developing environmental educational materials, programs, and curriculum that  
30 assist in the department's implementation of sections 260.200 to 260.345.

31 5. Up to fifty percent of the moneys received pursuant to this section may,  
32 upon appropriation, be used to administer the programs imposed by this section.  
33 Up to forty-five percent of the moneys received under this section may, upon  
34 appropriation, be used for the grants authorized in subdivision (2) of subsection  
35 6 of this section. All remaining moneys shall be allocated, upon appropriation,  
36 for the projects authorized in section 260.276, except that any unencumbered  
37 moneys may be used for public health, environmental, and safety projects in  
38 response to environmental or public health emergencies and threats as  
39 determined by the director.

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

- 42 (1) Removal of scrap tires from illegal tire dumps;
- 43 (2) Providing grants to persons that will use products derived from scrap  
44 tires, or use scrap tires as a fuel or fuel supplement; and
- 45 (3) Resource recovery activities conducted by the department pursuant to  
46 section 260.276.

47 7. The fee imposed in subsection 2 of this section shall begin the first day  
48 of the month which falls at least thirty days but no more than sixty days  
49 immediately following August 28, 2005, and shall terminate [January 1, 2020]  
50 **December 31, 2025.**

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