



Replacement Tire Fee

Taxpayer

Any wholesale distributor of replacement tires or any retail dealer acquiring tires on which the fee has not been paid.

Tax Base

Tires with rims of 13 inches or more designed for use on a motor vehicle and sold as replacements. Tires that are used, retreaded, or on a new motor vehicle are not subject to the fee.

Rates

\$1 per tire.

Major Exemptions

None.

Revenue (In Millions)

Fiscal Year	Scrap Tire Mgt. Fund	Adm. Fund	Total
2004	\$6.7	\$0.3	\$7.0
2005	6.5	0.3	6.8
2006	7.1	0.2	7.3
2007	7.1	0.1	7.2
2008	7.1	0.2	7.3

Disposition of Revenue

The Scrap Tire Management Fund receives 98 percent. The Tire Fee Administration Fund receives 2 percent.

Payment Dates

Returns are filed monthly or quarterly and are due with the payment by the 20th day of the month following the reporting period.

Special Provisions/Credits

None.

Sections of Ohio Revised Code

Sections 3734.90 to 3734.99.

Responsibility for Administration

Tax Commissioner.

History of Major Changes

- 1993** Fee is enacted with a sunset date of June 30, 2002.
- 1999** General Assembly extends fee through June 30, 2006.
- 2001** Fee is increased from 50 cents to \$1 per tire.
- 2005** Tire fee is extended through June 30, 2011. The percentage of revenue distributed to the Tire Fee Administration Fund is reduced to 2 percent; the percentage to the Scrap Tire Management Fund rises to 98 percent.

Comparisons with Other States (As of 11/07)

California \$1.75 per tire on new replacement tires.

Florida 1.00 per tire on new replacement tires.

Illinois 2.50 per tire on replacement tires.

Indiana 0.25 per tire on new tires.

Kentucky 1.00 per tire on new replacement tires.

Michigan 1.50 tire disposal surcharge assessed on vehicle title transfer.

New Jersey 1.50 per tire on new replacement tires delivered to locations in New Jersey.

New York 2.50 per tire on new tires.

Ohio **1.00 per tire on new replacement tires.**

Pennsylvania 1.00 per tire on new tires.

Massachusetts, West Virginia, and Texas do not have a replacement tire fee.