

Chapter 04 Disposal of Waste Tires

100 Definitions

101 "Motor vehicle" means an automobile, motorcycle, motor home, truck, trailer, semi-trailer, truck tractor and semi-trailer combination, farm equipment, or any other vehicle operated on the roads of this state, used to transport persons or property, and propelled by power other than muscular power, but the term does not include traction engines, road rollers, earth movers, graders, loading and other similar construction equipment requiring oversized tires, any vehicles which run only upon a track, bicycles, or mopeds. Motor vehicle does not include equipment such as bulldozers, motor graders, backhoes, front end loaders or any other equipment not used to transport persons or property upon the roads of this state.

102 "Tire" means a continuous solid or pneumatic rubber covering encircling the wheel of a motor vehicle whether mounted on or carried in the motor vehicle.

103 "Retail sales" shall mean and include all sales of new motor vehicle tires to consumers of the tires. Retail sales shall include the value of any tangible personal property manufactured or purchased at wholesale which is withdrawn from the business or stock in trade and is used or consumed within this state in the business or by the owner or by any other person, whether or not in the regular course of business or trade. Retail sale shall also include a sale invoiced to a retailer but delivered to another person who pays for the merchandise upon taking possession.

104 "Retailer" shall apply to a person making retail sales of new motor vehicle tires.

105 For purposes of this rule, "motor vehicle leasing dealers" are considered consumers of tires purchased for use on rental or lease motor vehicles.

106 "Wholesale sale" shall mean sales of new motor vehicle tires to a tire retailer or a tire wholesaler for resale.

107 "Wholesaler" shall apply to a person making wholesale sales of new motor vehicle tires.

108 (Reserved)

200 Levy

201 Under Miss. Code Ann. Section 17-17-423, a waste tire fee of one dollar (\$1.00) is imposed on each new motor vehicle tire sold with a rim diameter of less than twenty-four (24) inches, and two dollars (\$2.00) on each new tire sold with a rim diameter of twenty-four (24) inches or greater. The fee shall be charged by the tire wholesaler to a tire retailer who purchases a motor vehicle tire for resale. Such fee shall be separately stated on the sales invoice to the tire retailer. Tire wholesalers making retail sales of new tires should accrue

the one dollar (\$1.00) waste tire fee or two dollar (\$2.00) waste tire fee on each new tire sold at retail. Tire retailers should accrue the one dollar (\$1.00) or two dollar (\$2.00) waste tire fee on each new motor vehicle tire purchased from an out of state wholesaler who does not charge the waste tire fee. The tax is to be charged on the last wholesale sale of the tire.

202 Sales by a tire wholesaler selling tires to a used car dealer is considered a retail sale per paragraph 103, above. The applicable tire fee would be charged to the used car dealer; however the regular retail rate of tax would not apply as the sale is considered a wholesale sale for sales tax purposes.

203 Tire wholesalers will be provided a resale permit to allow the wholesaler to purchase tires for resale exempt from the waste tire fee.

204 The waste tire fee shall not be charged on the retail sale to the end customer; however, the seller may recoup the waste tire fee by including the cost of the fee in the selling price of the tires, or by listing the cost of the fee as a, "Reimbursement of waste tire fee" on the sales invoice. The amount recouped by the seller is subject to sales tax as part of the gross proceeds of the sale of new tires.

205 (Reserved)

300 Filing Requirements

301 The fee imposed, less five percent (5%) of fees collected or accrued, which shall be retained by the tire wholesaler as collection costs, shall be reported and paid to the Department of Revenue electronically through TAP using the Tire Disposal Fee return. The return with remittance is due and payable on or before the twentieth day of the month next succeeding the close of the period in which the fee accrues. This fee is not to be reported on the sales tax return.

302 (Reserved)

400 Exemptions

401 No fee is due on new tires already mounted on new or used motor vehicles held by motor vehicle dealers for retail sale.

402 No fee is due on the sale of recaps, retreads or any other used motor vehicle tire.

403 The exemptions or exceptions contained in the Sales Tax Law do not apply to the waste tire fee.

404 (Reserved)

35.IV.13.04 revised effective October 1, 2021

Chapter 04 Disposal of Waste Tires

2100 Definitions

2101 "Motor vehicle" means an automobile, motorcycle, motor home, truck, trailer, semi-trailer, truck tractor and semi-trailer combination, farm equipment, or any other vehicle operated on the roads of this state, used to transport persons or property, and propelled by power other than muscular power, but the term does not include traction engines, road rollers, earth movers, graders, loading and other similar construction equipment requiring oversized tires, any vehicles which run only upon a track, bicycles, or mopeds. Motor vehicle does not include equipment such as bulldozers, motor graders, backhoes, front end loaders or any other equipment not used to transport persons or property upon the roads of this state.

2102 "Tire" means a continuous solid or pneumatic rubber covering encircling the wheel of a motor vehicle whether mounted on or carried in the motor vehicle.

103 "Retail sales" shall mean and include all sales of new motor vehicle tires to consumers of the tires. "Retail sales" shall include the value of any tangible personal property manufactured or purchased at wholesale which is withdrawn from the business or stock in trade and is used or consumed within this state in the business or by the owner or by any other person, whether or not in the regular course of business or trade. "Retail sale" shall also include a sale invoiced to a retailer but delivered to another person who pays for the merchandise upon taking possession.

21034 "Retailer" shall apply to a person making retail sales of new motor vehicle tires, ~~by maintaining a store, or operating as a transient vendor.~~

~~204 "Retail sales" shall mean and include all sales of new motor vehicle tires to a consumer of the tires.~~

~~205 "Retail sales" shall include the value of any tangible personal property manufactured or purchased at wholesale which is withdrawn from the business or stock in trade and is used or consumed within this state in the business or by the owner or by any other person, whether or not in the regular course of business or trade.~~

~~206 "Retail sale" shall also include a sale invoiced to a retailer but delivered to another person who pays for the merchandise upon taking possession.~~

21075 For purposes of this rule, "motor vehicle leasing dealers" are considered consumers of tires purchased for use on rental or lease motor vehicles.

1086 “Wholesale sale” shall mean sales of new motor vehicle tires to a tire retailer or a tire wholesaler for resale.

~~21087~~ “Wholesaler” shall apply to a person making wholesale sales of new motor vehicle tires to tire retailers for resale.

~~209~~ “Wholesale sale” shall mean sales of new motor vehicle tires to a tire retailer or a tire wholesaler for resale.

~~21108~~ (Reserved)

~~200~~ Levy

~~201~~ Under Miss. Code Ann. Section 17-17-423, A ~~a one dollar (\$1.00)~~ waste tire fee of one dollar (\$1.00) is imposed on each new motor vehicle tire sold with a rim diameter of less than twenty-four (24) inches, and two dollars (\$2.00) ~~for on~~ each new tire sold with a rim diameter of twenty-four (24) inches or greater. The fee shall be charged by the tire wholesaler to a tire retailer who purchases a motor vehicle tire for resale. Such fee shall be ~~indicated~~separately stated on the sales invoice to the tire retailer. Tire wholesalers making retail sales of new tires should accrue the one dollar (\$1.00) waste tire fee or two dollars (\$2.00) waste tire fee on each new tire sold at retail ~~for the customer’s use~~. Tire retailers should accrue the one dollar (\$1.00) or two dollar (\$2.00) waste tire fee on ~~purchases of each~~ new motor vehicle tires ~~when purchased from~~ an out of state wholesaler who does not charge the waste tire fee. The tax is to be charged on the last wholesale sale of the tire.

202 Sales by a tire wholesaler selling tires to a used car dealer is considered a retail sale per paragraph 103, above. The applicable tire fee would be charged to the used car dealer; however the regular retail rate of tax would not apply as the sale is considered a wholesale sale for sales tax purposes.

~~2023~~ Tire wholesalers will be provided a ~~special-resale~~ permit to allow the wholesaler to purchase tires for resale exempt from the waste tire fee.

~~2034~~ The waste tire fee shall not be charged on the retail sale to the end customer; however, the seller may recoup the waste tire fee by including the cost of the fee in the selling price of the tires, or by listing the cost of the fee as a, “Reimbursement of waste tire fee” on the sales invoice. The amount recouped by the seller is subject to sales tax as part of the gross proceeds of the sale of new tires.

~~2045~~ (Reserved)

300 Filing Requirements

301 The fee imposed, less five percent (5%) of fees collected or accrued, which shall be retained by the tire wholesaler as collection costs, shall be reported and paid to the ~~State Tax Commission~~Department of Revenue ~~on the return provided by the Commission electronically through TAP using the Tire Disposal Fee return.~~ The return with remittance is due and payable on or before the twentieth day of the month next succeeding the close of the period in which the fee accrues. This fee is ~~NOT~~not to be reported on the sales tax return.

302 ~~The fee is to be reported on the Mississippi Tire Disposal Fee Return (Form 72-220).~~

~~303~~—(Reserved)

400 Exemptions

401 -No fee is due on new tires already mounted on new or used motor vehicles held by motor vehicle dealers for retail sale ~~at retail~~.

402 No fee is due on the sale of recaps, retreads or any other used motor vehicle tire.

403 The exemptions or exceptions contained in the Sales Tax Law do ~~NOT~~not apply to the waste tire fee.

404 (Reserved)

35.IV.13.04 revised effective October 1, 2021