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July 2015

Oklahoma Used Tire Recycling Program -Tire Recycling Fees

General Information

Effective July 1, 2011, "waste tire" will be referred to as "used tire" pursuant to the definition for "used tire" in 27A OS § 2-11-401.1 (17) A tire recycling fee is collected on new and used tires that are sold in Oklahoma. The amounts are $2.50, and $3.50 per tire and are determined by the size of the tire rim or the use of the tire. Tires sold for motorcycle, motor-driven cycle or motorized bicycles remain $1.00. Beginning July 1, 2013, tires used on implements of husbandry and agricultural equipment that are any size shall be assessed a used tire recycling fee of $.05 per pound of weight of the tire, with a minimum fee of $2.50. Persons who sell tires are required to set up an Oklahoma tire recycling fee account through the Oklahoma Tax Commission. There are some instances in which a fee is not applicable (see fact sheet on tires included in the program or visit the DEQ web site).

Oklahoma Tire Recycling Fee

- If the rim size is less than or equal to 19½", the fee is $2.50 per tire.
- If the rim size is greater than 19½", the fee is $3.50 per tire.
- The fee for tires to be used on motorcycles, motor-driven cycles or motorized bicycles is $1.00 per tire.
- For agricultural tires that meet the definition in 47 OS § 1-125, a fee of $.05 per pound of weight with a minimum fee of $2.50 should be collected.

Tire Wholesaler Or Retailer Responsibility

- Every entity that sells tires must obtain an Oklahoma tire recycling fee account through the Oklahoma Tax Commission and collect the appropriate fees. The account is generated when the Oklahoma Business Registration Application is processed or upon request
- The tire recycling fee is not part of the base price of the tire subject to sales tax if the fee is stated separately from the price of the tire on the invoice. Tire wholesalers/retailers remit the Oklahoma tire recycling fees to the Oklahoma Tax Commission using OTC Form STW20008 Oklahoma Tire Recycling Fee Report (see link on reverse side)

OKLAHOMA DEPARTMENT OF ENVIRONMENTAL QUALITY

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- The wholesaler/retailer is responsible for contacting a Qualified Applicant for Collection and Transportation (QACT) to pick up their tires. A list of QACTs can be found on the DEQ web site.
- Fees do not have to be collected if the customer keeps the used agricultural tire for use on a farm or ranch.
- Fees must be paid for any used agricultural tire in current inventory to include that tire in the used tire recycling program.

Tire Recycling Options For Individuals

- A taxpayer that needs to have tires picked up should contact one of the QACTs.
- **OTC Form STW 20009** Oklahoma Voluntary Tire Recycling Fee Report must be submitted to the Oklahoma Tax Commission with the appropriate fees paid.
- The taxpayer must provide a copy of **OTC Form STW 20009** as proof that the tire recycling fee has been paid when tires are picked up.
- Many communities hold community-wide collection events during which individuals can bring tires to a designated collection location. For more information, contact your community leader.

Obtaining Forms And Reports

- **OTC Form STW 20008** Oklahoma Tire Recycling Fee Report can be obtained at: http://www.ok.gov/tax/documents/STW20008.pdf
- **OTC Form STW 20009** Oklahoma Voluntary Tire Recycling Fee Report can be obtained at: http://www.ok.gov/tax/documents/STW20009.pdf

Contact Information

Land Protection Division
(405) 702-5100

Used Tire Recycling Program Customer Assistance
(405) 702-5175

Oklahoma Tax Commission Taxpayer Assistance division 405-521-3160

Used Tire Recycling

Program Web Site:
www.deq.state.ok.us/lpdnew/TireRecyclingPrg.htm

Reference
Oklahoma Statutes, Title 27A, Section 2-11-40, et seq.
Oklahoma Statutes, Title 47, Section 1-125