

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

\$1.00 per tire.

MAJOR EXEMPTIONS

None.

REVENUE (IN MILLIONS)

Fiscal Year	Scrap Tire Mgt. Fund	Adm. Fund	Total
2000	\$3.2	\$0.1	\$3.3
2001	3.3	0.1	3.4
2002	6.0	0.3	6.3
2003	6.8	0.3	7.1

DISPOSITION OF REVENUE

96 percent to the Scrap Tire Management Fund.
4.0 percent to the Tire Fee Administration Fund.

PAYMENT DATES

Returns are filed monthly or quarterly and are due with the payment by the 20th 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.

REPLACEMENT TIRE FEE

HISTORY OF MAJOR CHANGES

- 1993 • Enacted with expected sunset on June 30, 2002.
- 1999 • Fee extended through June 30, 2006.
- 2001 • Tire fee increased from 50 cents to \$1.00 per tire.

COMPARISONS WITH OTHER STATES (AS OF 01/04)

California	\$ 1.00 per tire on replacement tires.
Florida	1.00 per tire on replacement tires.
Illinois	1.00 per tire on replacement tires.
Indiana	0.25 per tire on replacement tires.
Kentucky	1.00 per tire on replacement tires.
Ohio	1.00 per tire on replacement tires.
Pennsylvania	1.00 per tire on replacement tires.
Texas (1)	2.00 per tire on replacement tires.

Massachusetts, Michigan, New Jersey, New York, and West Virginia do not have a replacement tire fee.

Notes: (1) *The sale of a new tire as original equipment in a new vehicle is exempt from the fee. However, the following fees also apply: \$2.0 for each new tire or \$1.0 for each used tire with a rim diameter measuring at least 12 inches but less than 17.5 inches or greater; \$3.50 for new tires with a rim diameter measuring at least 17.5 inches, other than off-road tires intended for industrial uses; \$2.0 for new motorcycle tires regardless of the rim diameter.*

