

SB3234



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB3234

Introduced 2/11/2014, by Sen. Daniel Biss

SYNOPSIS AS INTRODUCED:

415 ILCS 5/55.8

from Ch. 111 1/2, par. 1055.8

Amends the Environmental Protection Act. Removes an obsolete reference concerning tire user fees. Effective immediately.

LRB098 19710 HLH 54921 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Environmental Protection Act is amended by
5 changing Section 55.8 as follows:

6 (415 ILCS 5/55.8) (from Ch. 111 1/2, par. 1055.8)
7 Sec. 55.8. Tire retailers.

8 (a) Any person selling new or used tires at retail or
9 offering new or used tires for retail sale in this State shall:

10 (1) beginning on June 20, 2003 (the effective date of
11 Public Act 93-32), collect from retail customers a fee of
12 \$2 per new or used tire sold and delivered in this State,
13 to be paid to the Department of Revenue and deposited into
14 the Used Tire Management Fund, less a collection allowance
15 of 10 cents per tire to be retained by the retail seller
16 and a collection allowance of 10 cents per tire to be
17 retained by the Department of Revenue and paid into the
18 General Revenue Fund; the collection allowance for retail
19 sellers, however, shall be allowed only if the return is
20 filed timely and only for the amount that is paid timely in
21 accordance with this Title XIV;

22 (1.5) beginning on July 1, 2003, collect from retail
23 customers an additional 50 cents per new or used tire sold

1 and delivered in this State; the money collected from this
2 fee shall be deposited into the Emergency Public Health
3 Fund;

4 (2) accept for recycling used tires from customers, at
5 the point of transfer, in a quantity equal to the number of
6 new tires purchased; and

7 (3) post in a conspicuous place a written notice at
8 least 8.5 by 11 inches in size that includes the universal
9 recycling symbol and the following statements: "DO NOT put
10 used tires in the trash."; "Recycle your used tires."; and
11 "State law requires us to accept used tires for recycling,
12 in exchange for new tires purchased."

13 (b) A person who accepts used tires for recycling under
14 subsection (a) shall not allow the tires to accumulate for
15 periods of more than 90 days.

16 (c) The requirements of subsection (a) of this Section do
17 not apply to mail order sales nor shall the retail sale of a
18 motor vehicle be considered to be the sale of tires at retail
19 or offering of tires for retail sale. Instead of filing
20 returns, retailers of tires may remit the tire user fee ~~of~~
21 ~~\$1.00 per tire~~ to their suppliers of tires if the supplier of
22 tires is a registered retailer of tires and agrees or otherwise
23 arranges to collect and remit the tire fee to the Department of
24 Revenue, notwithstanding the fact that the sale of the tire is
25 a sale for resale and not a sale at retail. A tire supplier who
26 enters into such an arrangement with a tire retailer shall be

1 liable for the tax on all tires sold to the tire retailer and
2 must (i) provide the tire retailer with a receipt that
3 separately reflects the tire tax collected from the retailer on
4 each transaction and (ii) accept used tires for recycling from
5 the retailer's customers. The tire supplier shall be entitled
6 to the collection allowance of 10 cents per tire, but only if
7 the return is filed timely and only for the amount that is paid
8 timely in accordance with this Title XIV.

9 The retailer of the tires must maintain in its books and
10 records evidence that the appropriate fee was paid to the tire
11 supplier and that the tire supplier has agreed to remit the fee
12 to the Department of Revenue for each tire sold by the
13 retailer. Otherwise, the tire retailer shall be directly liable
14 for the fee on all tires sold at retail. Tire retailers paying
15 the fee to their suppliers are not entitled to the collection
16 allowance of 10 cents per tire.

17 (d) The requirements of subsection (a) of this Section
18 shall apply exclusively to tires to be used for vehicles
19 defined in Section 1-217 of the Illinois Vehicle Code, aircraft
20 tires, special mobile equipment, and implements of husbandry.

21 (e) The requirements of paragraph (1) of subsection (a) do
22 not apply to the sale of reprocessed tires. For purposes of
23 this Section, "reprocessed tire" means a used tire that has
24 been recapped, retreaded, or regrooved and that has not been
25 placed on a vehicle wheel rim.

26 (Source: P.A. 98-584, eff. 8-27-13.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.