

**ALABAMA DEPARTMENT OF REVENUE**

**BUSINESS & LICENSE TAX DIVISION**

**SCRAP TIRE ENVIRONMENTAL FEE RULE**

**810-8-1-.12. Alabama Scrap Tire Environmental Fee Application and Filing Procedure.**

(1) Section 22-40A-14, Code of Alabama 1975, requires that a scrap tire environmental fee of \$1 per tire shall be collected by a tire dealer at the point of sale from the consumer on all new, used and retread tires whether or not mounted on a rim or wheel.

(2) The term “tire dealer” as used in this rule shall mean any person engaged in the sale of tires to the consumer whether or not mounted on a rim or wheel.

(3) The tire dealer shall file with the Department of Revenue for a scrap tire environmental fee account number on a form provided by the department. The form shall require the following:

- (a) Tire dealer’s legal name and address,
- (b) FEIN and/or Social Security Number,
- (c) Alabama sales tax number,
- (d) Name, address, and social security number of partners or corporate officers,
- (e) If reporting for more than one location, address of locations,
- (f) Signature of person filing application.

(4) Upon receipt of the application from the tire dealer, the department shall assign an account number to the tire dealer and will provide to the tire dealer the forms necessary for the filing and payment of the scrap tire environmental fee.

(5) Every tire dealer is required to file a report each month on forms provided by the department. A report must be filed with the department even if no fee is due. The report is due on or before the twentieth (20) day of each calendar month being a true and correct statement of the information required on the report for the preceding calendar month. The report shall be accompanied by a remittance payable to the “State of Alabama” for the amount of the fee shown to be due. Failure to receive a report form does not relieve the tire dealer from the obligation of making a report on or before the due date.

(6) In respect to the reporting of the tire dealer, if a report is not timely filed and/or paid, the tire dealer is not allowed the 7% discount and is assessed the appropriate penalties and interest as required by Sections 40-2A-11 and 40-1-44, Code of Alabama 1975.

(Sections 40-2A-7(a)(5), and 22-40A-14 Code of Alabama 1975. Effective December 9, 2003, amended December 22, 2009, amended October 1, 2010)