

Ed Buelow, Jr., Chairman  
and Commissioner of Revenue

Terry L. Jordan  
Associate Commissioner

Donald L. Green  
Associate Commissioner



**MISSISSIPPI**  
**STATE TAX COMMISSION**

Sales and Use Tax Bureau  
1577 Springridge Road  
Raymond, Mississippi 39154

Post Office Box 1033  
Jackson, Mississippi 39215

Phone: 601-923-7015  
FAX: 601-923-7034

NOTICE 03-01

June 15, 2004

**NOTICE TO WASTE TIRE DISPOSAL FEE TAXPAYERS**

Effective July 1, 2004, House Bill 818 of the 2004 Regular Session amends Section 17-17-423, Mississippi Code of 1972, to require the waste tire fee to be collected on each new tire sold on the last wholesale sale in Mississippi. The fee shall be imposed on any person engaging in the business of making wholesale sales of new tires to retailers within this state. The fee shall be imposed at the rate of One Dollar (\$1.00) for each new tire sold with a rim diameter of less than twenty-four (24) inches and Two Dollars (\$2.00) for each new tire sold with a rim diameter of twenty-four (24) inches or greater.

Beginning July 1, 2004, the waste tire fee should be collected at the applicable rate by any wholesaler selling tires to a Mississippi retailer. Any wholesalers also making retail sales to end consumers should pay the waste tire fee on any tires sold at retail in addition to collecting the waste tire fee on any wholesale sales to other retailers. Retailers purchasing tires from an out of state wholesaler should remit the waste tire fee directly to the State Tax Commission if the waste tire fee is not collected by the out of state wholesaler. The waste tire fee should be paid only once per tire.

The fee shall be stated separately on the invoice and added to the total cost to the retailer purchasing at wholesale.

The fee imposed, less five percent (5%) of fees collected, which shall be retained by the tire wholesaler or retailer as collection costs, shall be paid to the State Tax Commission in the form and manner required by the State Tax Commission and shall include a statement showing the total number of new tires sold during the preceding month.

**June 30, 2004, retailers selling to end consumers will have tires in inventory that the waste tire fee has not been paid on. The waste tire fee for these tires remaining in inventory as of June 30, 2004 should be remitted on the June 2004 Waste Tire Fee return due by July 20, 2004.**

We are currently registering wholesalers who sell tires in the State of Mississippi, and we are requesting assistance in this process. Enclosed you will find a questionnaire requesting a list of wholesalers from whom your business purchases tires. This questionnaire should be completed and returned to this office by Monday, June 21, 2004.