



Tire User Fee Information

Informational Bulletin

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Director of Revenue

For information or forms...

- ◆ Call us at:
1 800 732-8866 or
217 782-3336
- ◆ Call our TDD
(telecommunications device for the deaf) at:
1 800 544-5304
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- ◆ Visit our Web site at:
www.ILtax.com
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To:

All retailers and suppliers who must collect and pay the Tire User Fee

This bulletin replaces Informational Bulletin FY 93-24. It provides a complete *statutory definition of "reprocessed tire" effective on or after January 1, 1993, and restates the originally-published information that remains timely.

What tires qualify for the Tire User Fee?

The Tire User Fee is imposed on new and used tires for

- ◆ vehicles in which persons or property may be transported or drawn **upon a highway**, as defined in the Illinois Vehicle Code, Section 1-217; and
- ◆ aircraft, special mobile equipment, (such as street sweepers, road construction, and maintenance machinery) and implements of husbandry (such as farm wagons and combines)

What tires are excluded from the Tire User Fee?

Tires excluded from the fee are, generally, those tires that are placed on a vehicle that is not transported or drawn upon a highway; *for example*, race cars, fork lifts, all-terrain vehicles, and lawn and garden tractors.

Also, reprocessed tires are not subject to the fee. A reprocessed tire is a used tire that has been recapped, retreaded, or regrooved **and that has not been placed on a vehicle wheel rim.**

Note: Used tires that are sold at retail that have not been "reprocessed" are not exempt.

Do all tire retailers need to be registered with the department for the Tire User Fee?

No. If you pay the fee to a retail supplier who is registered for the Tire User Fee and who agrees to collect and pay the fee for you, you do not have to register with us.

A registered retail supplier who makes such an arrangement with the tire retailer is liable for the fee on all tires sold to the tire retailer and must

- ◆ provide the tire retailer with a receipt that reflects the tire fee collected on each transaction and
- ◆ accept used tires for recycling from the tire retailer's customers.

The tire retailer must maintain records showing that the appropriate fee was paid to the retail supplier and that the retail supplier has agreed to pay the fee to us. The tire retailer must provide the customer with a receipt that separately states the Tire User Fee.

If I arrange for all my retail suppliers to pay the fee, should I discontinue my Tire User Fee registration?

Yes. If you are paying the fee to your retail supplier, you should contact us to discontinue your Tire User Fee registration. You may do this by writing to:

ILLINOIS DEPARTMENT OF REVENUE
CENTRAL REGISTRATION DIVISION
PO BOX 19030
SPRINGFIELD IL 62794-9030

or by calling:

217 785-3707

Are purchasers who are exempt from sales tax also exempt from paying the Tire User Fee?

No. Purchasers (such as government agencies, schools, charitable organizations, and religious organizations) who are exempt from paying sales tax are not exempt from paying the fee.
