



RULES OF
Department of Revenue
Division 10—Director of Revenue
Chapter 44—Miscellaneous Fees and Taxes

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TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 44 – Miscellaneous Fees and Taxes

12 CSR 10-44.010 Tire Fee Application

PURPOSE: This rule clarifies the definition and the application of the tire fee to sales of tires. The tire fee is imposed by section 260.273, RSMo.

(1) The fifty-cent (\$.50) tire fee is applicable to each new tire sold at retail or sold as a retail sale. The terms “sold at retail” and “retail sale” do not include the sale of new tires to a person solely for the purpose of resale, if the subsequent retail sale in this state is to the ultimate consumer and is subject to the fee.

(A) “Tire,” a continuous solid or pneumatic rubber covering encircling the wheel of any self-propelled vehicle not operated exclusively upon tracks, or a trailer as defined in Chapter 301, RSMo, except farm tractors and farm implements owned and operated by a family farm or family farm corporation as defined in section 350.010, RSMo.

(B) A trailer is any vehicle without motive power designed for carrying property or passengers on its own structure and for being drawn by a self-propelled vehicle. The term trailer shall not include cotton trailers or manufactured homes as defined in sections 301.010 and 700.010, RSMo.

(2) Organizations exempt from sales tax under Chapter 144, RSMo including but not limited to non-profit organizations, political subdivisions, charitable organizations, and common carriers, are not exempt from the tire fee.

(3) Following is a list of types of tires normally subject to the tire fee:

- (A) Automobile tires;
- (B) Pickup and small truck tires;
- (C) Tractor trailer tires;
- (D) Bus tires;
- (E) Airplane tires;
- (F) Golf cart tires;
- (G) Motorcycle and all-terrain vehicle (ATV) tires;
- (H) Go-cart tires;
- (I) Construction equipment tires;
- (J) Tires used on any “self-propelled” vehicle;
- (K) Earth mover tires;
- (L) Trailer tires; and
- (M) Recreational vehicle and camper tires.

(4) Following is a list of types of tires which are normally considered exempt from the tire fee:

- (A) Farm implement tires;
- (B) Manufactured home tires;
- (C) Cotton trailer tires;
- (D) Bicycle tires;
- (E) Used tires; and
- (F) Recapped tires.

(5) Sales of tires by a tire wholesaler to a car dealer are subject to the tire fee unless the car dealer is registered and remitting the tire fee to the Department of Revenue.

(6) Regardless of the applicability of the tire fee, all waste tires generated must be managed in accordance with sections 260.270 through 260.278, RSMo, and the rules promulgated thereunder. Questions regarding waste tire requirements should be directed to the Missouri Department of Natural

Resources’ Solid Waste Management Program at PO Box 176, Jefferson City, MO 65102, by email at wmp@dnr.mo.gov, or by telephone at (573) 751-5401.

AUTHORITY: section 260.273, RSMo Supp. 2023. Original rule filed Oct. 22, 1990, effective March 14, 1991. Amended: Filed Nov. 26, 1997, effective June 30, 1998. Rescinded and readopted: Filed Aug. 21, 1998, effective Feb. 28, 1999. Amended: Filed Dec. 20, 2023, effective July 30, 2024.*

**Original authority: 260.273, RSMo 1990, amended 1995, 1999, 2005, 2009, 2014, 2019, 2023.*

12 CSR 10-44.020 Tire Fee Reporting and Payment Requirements

PURPOSE: This rule interprets section 260.273, RSMo as it applies to the reporting and filing requirements for the fifty-cent per tire fee pursuant to Senate Bill 530.

(1) All the reporting and payment requirements of Chapter 144, RSMo will apply to the tire fee. In addition –

(A) The tire fee shall be reported and taxes paid on a quarterly basis for all retailers required to collect and remit this fee. For the purpose of the tire fee, calendar quarter is defined as the period of three (3) consecutive calendar months ending on March 31, June 30, September 30 or December 31. Returns are due on the last day of the month following the end of the calendar quarter;

(B) Tire retailers are required to register, collect and remit the tire fee. However, there is no additional licensing or bonding requirement;

(C) For every remittance to the director of revenue, the person required to remit shall be entitled to deduct and retain an amount equal to six percent (6%) of the remittance. (Note: This amount is considered a cost of collection allowance, not a timely filing allowance as defined in section 144.140, RSMo.); and

(D) The fifty-cent (50¢) tire fee is applicable to each new tire sold at retail. No sales tax exemptions under Chapter 144, RSMo apply.

AUTHORITY: section 260.273, RSMo Supp. 1997. Original rule filed Oct. 22, 1990, effective March 14, 1991. Amended: Filed Nov. 26, 1997, effective May 30, 1998.*

**Original authority: 260.273, RSMo 1990, amended 1995.*

12 CSR 10-44.100 Excess Traffic Violation Revenue

PURPOSE: Sections 479.350 to 479.372, RSMo, provide for cities, towns, villages, and counties to file certain addendums and remit to the Department of Revenue any amount from fines, bond forfeitures, and court costs for minor traffic violations occurring within cities, towns, villages, and counties that are in excess of a statutory percentage of its total annual general operating revenue. This rule explains the procedure for remitting the excess amount to the department.

PUBLISHER’S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall



be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) Definitions. For purposes of this rule and any determinations required to be made under sections 479.350 to 479.372, RSMo, the following definitions apply:

(A) “Annual general operating revenue” – as defined in section 479.350(1), RSMo;

(B) “Court costs” – as defined in section 479.350(2), RSMo;

(C) “Minor traffic violation” – as defined in section 479.350(3), RSMo; and

(D) “Statutory percentage” – the percentage of annual general operating revenue applicable to the city, town, village, or county pursuant to section 479.359, RSMo.

(2) Submission of Excess Revenue.

(A) If the city, town, village, or county received more than the applicable statutory percentage of its annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations, the amount in excess of the applicable statutory percentage must be remitted to the department.

(B) Any city, town, village, or county shall remit the amount in excess of the applicable statutory percentage to the Department of Revenue postmarked no later than the date that the addendum Form A 15-1 is filed with the state auditor. The city, town, village, or county must clearly mark the payment as “Excess Traffic Fees” and must include a copy of the addendum Form A 15-1 required by section 479.359, RSMo, with the payment.

(C) Any city, town, village, or county that fails to remit the correct amount of revenue in excess of the applicable statutory percentage, with a payment postmarked no later than the date that the addendum Form A 15-1 is filed with the state auditor, shall be subject to the penalties and remedies set forth in sections 479.350 to 479.372, RSMo.

(3) The addendum Form A 15-1, revised December 2017, is incorporated by reference and published by and can be obtained from the Missouri State Auditor’s Office, PO Box 869, Jefferson City, MO 65102, or by email at localgovernment@auditor.mo.gov. These forms do not include any amendments or additions since the revision date noted.

AUTHORITY: section 479.359, RSMo 2016. Original rule filed Sept. 27, 2010, effective March 30, 2011. Emergency amendment filed Sept 1, 2015, effective Sept 11, 2015, expired March 8, 2016. Amended: Filed Sept 1, 2015, effective Feb. 29, 2016. Amended: Filed Dec. 20, 2023, effective July 30, 2024.*

**Original authority: 479.359, RSMo 2015, amended 2016.*