
**Rules of
Department of Revenue
Division 10—Director of Revenue
Chapter 44—Miscellaneous Fees and Taxes**

Title	Page
12 CSR 10-44.010 Tire Fee Application	3
12 CSR 10-44.020 Tire Fee Reporting and Payment Requirements	5

**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.

(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
- (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
- (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 P.O. Box 176, Jefferson City, MO 65102 or by telephone at (573) 751-5401.

AUTHORITY: section 260.273, RSMo Supp. 1997. 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.*

**Original authority 1990, amended 1995.*



MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
TIRE FEE EXEMPTION CERTIFICATE

FORM
4739
(REV. 7-98)

PART A

1) PURCHASER	ADDRESS
D/B/A	CITY, STATE & ZIP
2) SELLER	ADDRESS
D/B/A	CITY, STATE & ZIP
3) PURCHASER'S TYPE OF BUSINESS	
4) CLAIMING EXEMPTION FOR:	
<input type="checkbox"/> Resale (Complete Part B below) <input type="checkbox"/> Family Farm / Family Farm Corporation	
<input type="checkbox"/> Other (Explain) _____ _____ _____ _____	

PART B — IF CLAIMING EXEMPTION FOR RESALE, PLEASE COMPLETE THE FOLLOWING:

1) PURCHASER'S HOME STATE
2) PURCHASER'S STATE TAX I.D. NUMBER

Caution to seller: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the tire(s) being sold is of a type normally sold wholesale, resold, leased, or rented by the buyer in the usual course of business. A seller failing to exercise due care could be held liable for the tire fee.

PART C

I swear or affirm that the information on this form is true and correct as to every material matter.

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	DATE
---	------

INSTRUCTIONS

1. Complete the name of the purchaser, address, city, state and zip.
2. Enter the purchaser's Missouri Tax Identification Number.
3. Complete the name of the seller, address, city, state and zip.
4. Give a brief description of the type of business.
5. Check the appropriate box for the type of exemption to be claimed.
6. If claiming exemption for resale, complete the requested information. (Part B)
7. Sign and date the form. (Part C)

If you have any questions, please contact the Tax Administration Bureau, P.O. Box 3040, Jefferson City, MO 65105-3040 or call (573) 751-2836.

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 1990, amended 1995.*