

# Scrap Tire Tax

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## Scrap Tire Tax - §105-187.16

- Collected by tire retailer
- Submitted to Dept. of Revenue
- Distributed quarterly
- 1-800-232-4939 – to report non-payment of tax
- [www.dor.state.nc.us/publications/reimbursement.html](http://www.dor.state.nc.us/publications/reimbursement.html)

## Distribution of Tire Tax §105-187.19

- DOR collection costs (not to exceed \$425k/yr)
- Solid Waste Management Trust Fund – 8%
- Scrap Tire Disposal Account (STDA) – 22%
- Counties (based on population) – 70%
- Feb. 15, May 15, Aug. 15, Nov. 15

# Tire Tax FY 07-08

Net:	\$14,175,026.04
Collection cost:	\$ 237,461.27
Available for Distribution	\$13,937,564.77
SW Management Trust Fund	\$ 1,010,682.31
STDA	\$ 3,240,135.68
Counties	\$ 9,686,746.78

## Use of Tire Tax §130A-309.54

A county may use proceeds of the tire tax...only for the disposal of scrap tires or for the abatement of a nuisance.

- *Direct disposal costs* – contract with processor
- *Nuisance tire site abatement* - reimbursement

# Scrap Tire Disposal Account (STDA) §130A-309.63

- Tire Clean Up Fund – *direct help to counties*
- Cost Overrun Fund – *direct help to counties*
- Market Development Fund

Of the 22% of the tire tax distributed to the STDA, the majority is available to the counties.

# STDA—Cost Overrun Reimbursement §130A-309.63(b)

Criteria shall include:

- County's effort to ensure that only tires generated in the normal course of business in NC are provided free disposal
- County's effort to provide for scrap tire disposal within resources available to it

- How efficiently is the county using their tire tax money
- The county's efforts to identify tires not eligible for free disposal