

TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers									
				County share [\$]	General Fund [\$]	Solid Waste Management Trust Fund [\$]	Scrap Tire Disposal Account [\$]	Inactive Hazardous Sites Cleanup Fund [\$]	Bernard Allen Memorial Emergency Drinking Water Fund [\$]	Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]
1995-96.....	8,779,144	165	8,778,979	5,818,753	-	427,849	2,310,387	-	-	221,990	-	-	-
1996-97.....	9,343,475	2,716	9,340,759	6,206,045	-	456,327	2,464,165	-	-	214,223	-	-	-
1997-98.....	9,666,641	11,504	9,655,137	6,433,923	-	473,083	2,554,646	-	-	193,485	-	-	-
1998-99.....	10,076,976	7,359	10,069,617	6,712,776	-	493,586	2,665,367	-	-	197,888	-	-	-
1999-00.....	10,506,992	19,583	10,487,409	6,987,703	-	513,802	2,774,529	-	-	211,376	-	-	-
2000-01.....	10,943,345	16,292	10,927,053	7,286,982	-	535,808	2,893,361	-	-	210,903	-	-	-
2001-02.....	11,061,730	31,637	11,030,092	7,360,341	2,922,488	541,202	-	-	-	204,421	1,642	-	-
2002-03.....	11,237,443	4,102	11,233,341	7,507,831	-	552,046	2,981,051	-	-	189,577	2,837	-	-
2003-04.....	11,820,979	7,862	11,813,117	7,882,918	-	579,626	3,129,982	-	-	216,679	3,912	-	-
2004-05.....	12,259,625	8,879	12,250,746	8,182,206	-	601,633	3,248,817	-	-	214,847	3,243	-	-
2005-06.....	13,142,842	15,552	13,127,290	8,734,254	-	642,225	3,468,013	-	-	210,782	5,521	66,496	-
2006-07.....	13,875,393	12,156	13,863,236	9,238,133	-	679,274	3,668,082	-	-	213,896	2,603	60,994	254
2007-08.....	14,574,042	21,277	14,552,765	9,954,689	-	1,137,679	3,128,617	-	-	262,892	2,082	66,534	272
2008-09.....	14,185,321	131,463	14,053,858	9,601,837	-	1,097,353	3,017,720	-	-	275,682	1,352	59,664	251
2009-10.....	14,934,867	28,817	14,906,051	10,201,287	-	1,165,861	2,477,455	364,332	364,332	261,246	2,319	68,900	318

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant.

Bead Diameter of Tire

	Rate
Less than 20 inches	2%
At least 20 inches	1%

Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles. Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of § 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate was increased to 2% on tires with a bead diameter of less than 20 inches. A legislative amendment directed that for fiscal year 2001-02, the 27% allocable portion of collections (\$2,922,488) be deposited into the General Fund instead of the Scrap Tire Disposal Account.

Figure 41.1 Scrap Tire Disposal Tax Net Collections and County Shares

