§ 27-1913. Waste tire management and recycling fee.

1. Until December thirty-first, two thousand twenty-seven, a waste tire management and recycling fee of two dollars and fifty cents shall be charged on each new tire sold. The fee shall be paid by the purchaser to the tire service at the time the new tire or new motor vehicle is purchased; provided, however, that the fee shall be paid by a purchaser to a tire service upon installation of new tires unless the purchaser can demonstrate that the fee was previously paid to the seller.

The waste tire management and recycling fee does not apply to recapped tires.

2. Until December thirty-first, two thousand twenty-seven, the tire service shall collect the waste tire management and recycling fee from the purchaser at the time of the sale and shall remit such fee to the department of taxation and finance with the quarterly report filed pursuant to subdivision three of this section.

(a) The fee imposed shall be stated as an invoice item separate and distinct from the selling price of the tire.

(b) A tire service that maintains a physical retail location in the state shall be entitled to retain an allowance of twenty-five cents per tire from fees collected.

3. Each tire service that is a "person required to collect tax" as defined in section eleven hundred thirty-one of the tax law shall make a return to the department of taxation and finance on such form and including such information as the commissioner of taxation and finance may require. Such returns shall be due at the same time and for the same periods as the sales tax return of such tire service, in accordance with section eleven hundred thirty-six of the tax law, and payment of all fees due for such periods shall be remitted with such returns.

4. All waste tire management and recycling fees collected by the department of taxation and finance shall be transferred to the waste management and cleanup fund pursuant to section ninety-two-bb of the state finance law.

5. (a) The provisions of article twenty-eight of the tax law, including the provisions relating to definitions, exemptions, returns, personal liability for the tax, collection of tax from the customer, payment of tax and the administration of the tax imposed, shall apply to the provisions of this section in the same manner and with the same force and effect as if the language of such article had been incorporated in full into this section and had expressly referred to the fee under this section, except to the extent that any provision of such article is either inconsistent with a provision of this section or is not relevant to this section. For purposes of this section, any reference to a tax or the taxes imposed by article twenty-eight of the tax law shall be deemed also to refer to the waste tire management and recycling fee imposed under the authority of this section unless a different meaning is clearly required.

(b) Notwithstanding the provisions of paragraph (a) of this subdivision, the exemptions provided in section eleven hundred sixteen of the tax law shall not apply to this section except with respect to the entities described in paragraphs one, two, three and six of subdivision (a) of such section.

6. (a) Until December thirty-first, two thousand twenty-seven, any additional waste tire management and recycling costs of the tire service in excess of the amount authorized to be retained pursuant to paragraph (b) of subdivision two of this section may be included in the published selling price of the new tire, or charged as a separate per-tire charge on each new tire sold. When such costs are charged as a separate per-tire charge: (i) such charge shall be stated as an invoice item separate and distinct from the selling price of the tire; (ii) the invoice shall state that the charge is imposed at the sole discretion of the tire service; and (iii) the amount of such charge shall reflect the actual cost to the tire service for the management and recycling of waste tires accepted by the tire service pursuant to section 27-1905 of this title, provided however, that in no event shall such charge exceed two dollars and fifty cents on each new tire sold.

(b) Every tire service shall maintain accurate records of the actual costs of waste tire management and recycling incurred by such tire

service, and accurate accounts of any charges or costs included in or on the sale of new tires for the purpose of waste tire management and recycling. Any tire service imposing a charge or costs for its waste tire management and recycling shall submit an annual statement of such charges or costs to the comptroller of the state of New York by the end of each calendar year. The comptroller is hereby authorized and empowered from time to time to examine the accounts and records of any tire service that imposes any costs or charges for the costs of the tire service for waste tire management and recycling as authorized by this subdivision.