

# REVENUE DIVISION Office of Excise Tax Administration Miscellaneous Tax Section

1816 West Seventh Street, Room 2340 Post Office Box 896 Little Rock, Arkansas 72203 Phone: (501) 682-7187 Fax: (501) 682-1103 www.arkansas.gov/dfa

12-12-2017

Dear Taxpayer,

The Arkansas Department of Finance and Administration (DFA), in conjunction with the Arkansas Department of Environmental Quality (ADEQ), is reaching out to all current waste tire account holders to educate and inform of the changes in waste tire regulations pursuant to Act 317 of 2017. Act 317 represents a change in the way waste tire fees are reported to DFA and subsequently to ADEQ.

Arkansas law currently imposes a waste tire fee on the sale of each new automobile and truck tire sold at retail. This fee is \$2.00 per automobile tire and \$5.00 per truck tire and a \$1.00 fee for all waste tires imported into the State of Arkansas. Act 317 imposes changes to the fees for waste tires. Act 317 changes the tire definition from automobile, truck and specialty to small, large and extra-large tire.

Beginning January 1, 2018, Act 317 changes the waste tire fee imposed on the sale of new tire to a rim removal fee on the transaction of removing a tire from a rim that is related to the sale of a replacement tire by a tire retailer. If the tire being removed is replaced by a new tire, the rim removal fee is \$3.00 per new tire and \$1.00 per used tire. The rim removal fee is not determined by the size of the tire; the fee is determined by the status, new or used, of the replacement tire. Act 317 does not change the \$1.00 fee imposed on tires imported into the State of Arkansas.

Act 317 imposes a \$3.00 commercial generator fee upon the transaction of a commercial generator selling or delivering a new tire as part of fleet services. A commercial generator is defined as a person who sells new tires or provides delivery of new tires as part of fleet services to any municipality, county, state agency, federal agency, school district, political subdivision of the state or a person who in the ordinary course of business buys tires in bulk for use on commercial vehicles. Commercial generator does not include a tire retailer.

A sample of the new return with instructions is enclosed with this letter.

If you have any questions, please contact the Miscellaneous Tax Office at (501) 682-7187.

Todd Cockrill DFA Manager Miscellaneous Tax



# **STATE OF ARKANSAS**

Waste Tire Return WST-1 Form



TEST ACCOUNT 1816 W 7TH ST RM 2240 LITTLE ROCK AR 72201-1030

**ACCOUNT ID: 12345678-WST** 

PERIOD ENDING: February 28, 2018

DUE ON OR BEFORE: March 20, 2018

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	DEPARTMENT OF FINANCE &					1 05/04/y 20, 2010					

ADMINISTRATION
P.O. BOX 8042
LITTLE ROCK, AR 72203-8042

¢.

**Amount Paid:** 

#### **IMPORTANT INFORMATION**

The WST-1 Waste Tire Return is required to be filed monthly, even if no activity occurred. If no activity occurred, check the No Activity box and mail to the address shown on the voucher.

Arkansas Taxpayer Access Point (ATAP) is the Department's service which enables you to file, pay, view and manage your tax accounts online. If you are not currently signed up for ATAP access, please visit atap, arkansas, gov.

If you file and pay your WST-1 return via ATAP, no further action is required. If you pay the tax via ATAP and do not file the return electronically, mail your return by the due date.

A fee is levied the rim removal of all new and used tires and all new tires sold by Commercial Generators.

# **DEFINITIONS**

- · Used Tire: A tire that is repairable or retreadable for its intended original purpose.
- Rim Removal-Used/Rim Removal-New: Transaction of removing a tire from a rim that is related to the sale of a replacement tire by the tire retailer.
- Small Tire: means a tire sale of 19" or lower and a rim size of 19" or smaller.
- Large Tire: means a tire with a size greater than 19" and a load rating of "F" or higher including without limitation a wide-base or extra wide tire.
- Extra-Large Tire means tire that due to its size or construction is more difficult to process for recycling or disposal than a large tire and costs a stantially more to process than a large tire.
- Import Tire: A tile hat is imported into Arkansas.
- Commercial Generator: A son who sell we tires or provides delivery of new tires as part of a fleet service.

## INSTRUCTIONS

Line 1, Columns A, and B

Enter the County Name and 4-digit County Care.

Line 1, Columns C- New Rim Removal - Sall, D. w F. Removal - Large, E- New Rim Removal - X-Large,

F- Used Rim Removal -Small, G- Used Rim Removal - Tires and Removal -XLarge, I- Import Tires and

J- Commercial Generator

Enter the quantity by tire category

Lines 2 - 10

Use these additional lines to report tires sold in additional covers.

Line 11, Columns C, D, E, F, G, H, I, and J

Add the quantities in columns C, D, E, F, G, H, I, and J, enter the counts on a second second

Line 13, Columns C, D, E, F, G, H, I, and J

Multiply the quantities on Line 11 by the corresponding rates on Line 12 and enter these mounts on Line 13.

Line 14, Column F

Add the amounts on Line 13, Columns C, D, E, F, G, H, I, and J, enter this amount Column F and on the cher

## CONTACT INFORMATION

If you have questions about how to complete this return, please call (501) 682-7 37 or 37 or 37 or 37 or 37 or 38 amail to Misc. Tax@dfa.arkansas.gov.

DO NOT WRITE IN THIS AREA FOR OFFICE USE ONLY