

MOTOR VEHICLE TIRE FEE REPORT

[Large empty box for name and address corrections]

[Empty box for additional information]

Report for Period

Please note name and address corrections above.

1. Total number of new tires sold (exclude used tires, recapped tires, tires sold for vehicles not used on public highways and tires placed on motor vehicles prior to the original sale of those vehicles)	1.	
2. Total number of waste tires received from customers	2.	
3. Motor vehicle tire fee (multiply line 1 times \$1.00)	3.	
4. Handling fee (5% of line 3)	4.	
5. Net motor vehicle tire fee (line 3 minus line 4)	5.	
6. Penalty and interest due (see instructions on reverse side)	6.	
7. Gross amount due for Waste Tire Trust Fund (line 5 plus line 6) (Make check payable to Kentucky State Treasurer.)	7.	

INSTRUCTIONS: See Reverse Side

CERTIFICATION

I, the undersigned, a principal officer of the above-named company, certify that I have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

Signature

Title

Date

Telephone Number



INSTRUCTIONS

Businesses making retail sales of new motor vehicle tires must complete this form even if no tax is due and mail it to the **Excise Tax Section, Department of Revenue, Frankfort, Kentucky 40619**. The form and payment of the fee are due on or before the 20th of the month following the month in which retail sales occur. Make check payable to **Kentucky State Treasurer**. KRS 131.180 imposes a penalty of 2 percent of the fee, up to a maximum of 20 percent of the fee for each 30 days or fraction thereof that the report is **filed** late. In no case shall the penalty be less than \$10. KRS 131.180 imposes a penalty of 2 percent of the fee, up to a maximum of 20 percent of the fee for each 30 days or fraction thereof for failure to **pay** the fee by the due date. In no case shall the penalty be less than \$10. KRS 131.183 imposes interest at the "tax interest rate" from the original due date of the return until the fee is paid.

GENERAL INFORMATION

The motor vehicle tire fee is imposed at the rate of \$1 on each new tire sold in Kentucky at retail for use on motor vehicles. A "motor vehicle" is one not powered by human propulsion and is used to transport people or property over public highways, including automobiles, trucks, farm and construction equipment, trailers and motorcycles (but not mopeds). Tires sold for vehicles not used on public highways, recapped tires, used tires and tires placed on motor vehicles prior to the original sale of that vehicle are exempt from the fee. The motor vehicle tire fee is not subject to the sales and use tax levied under KRS Chapter 139. Contact the Division of Waste Management, Department for Environmental Protection, 2nd Floor, 200 Fair Oaks Lane, Frankfort, Kentucky 40601. (502) 564-6716, for information regarding the Waste Tire Fee. Contact the Excise Tax Section, Station 62, Department of Revenue, Frankfort, Kentucky 40620. (502) 564-6823, should you have any questions regarding the payment of this fee.