



State of Arkansas
Department of Finance and Administration
Waste Tire Fee Registration

Certificate Number

1. Business Name: _____

2. Email Address: _____

3. County Location: _____ 8. Telephone: () _____ - _____

4. Federal ID / SSN: _____ 9. FAX: () _____ - _____

5. Street Address: _____ City: _____ State: _____ ZIP: _____

6 Mailing Address: _____ City: _____ State: _____ ZIP: _____

7. Sales Tax Permit Number _____

_____ Previous Name of Business if applicable

Printed Name of Owner	Signature of Owner	Opening Date
..... Cut and Return Top Portion Form Must Be Completed and Signed		

WASTE TIRE FEE INFORMATION

Submission of this form will register you as a "Waste Tire Fee Collecting Agent." Make sure all requested information is complete and accurate. Monthly reporting forms will be mailed to you. All payments and monthly reports must be mailed to the DFA Miscellaneous Tax Section with a copy of each monthly report mailed to the applicable Regional Solid Waste Management District.

Definitions:

1. "Automobile tire" means any motor vehicle tire with a load rating of "E" or lower.
2. "Big truck tire" means any motor vehicle tire with a load rating of "E" or higher and a rim size greater than twenty inches (20").
3. "Imported waste tire" means any waste automobile or big truck tire brought into the State of Arkansas from another state for disposition.
4. "Load rating" means the system of trade designation, which identifies the weight carrying capacity range of a tire.
5. "Motor vehicle" means an automobile, motorcycle, truck, trailer, semi-trailer, truck tractor and semi-trailer combination, or any other vehicle operated primarily on the roads of this state, used to transport persons or property and propelled by power other than muscle power.
6. "Specialty tire" means any tire not specifically covered by any other definition in this section included, but not limited to, traction engines, road rollers, vehicles that run only on a track, bicycles, and farm tractors and trailers.
7. "Tire" means a continuous solid or pneumatic rubber covering which is used for encircling a wheel.

Taxable sales often overlooked:

- Boat trailer replacement tires,
- Motorcycle / motor scooter tires,
- New car take-off tires,
- Tires sold to state and local governments, and
- Warranty replacement tires

Exempt sales:

- Sales of off-road tires (i.e. specialty tires),
 1. ATV tires,
 2. Bicycle tires,
 3. Farm machinery tires,
 4. Golf cart tires,
 5. Heavy equipment tires,
 6. Lawnmower tires,
- Sales of tires to **registered** tire retailers for resale, and
- Sales of tires to the federal government.