



Department of Taxation and Finance

Important:

Effective on March 1, 2023, significant changes were made to how the Waste Tire Fee is administered. As a result, this TSB-M is obsolete and cannot be relied upon on or after that date regarding the Department's administration of the Waste Tire Management and Recycling Fee, including the filing of returns, and prior extensions to the expiration date of the fee.

For additional information concerning the Waste Tire Management and Recycling Fee, see [Waste Tire Management Fee](#).

[Part MM of Chapter 58 of the Laws of 2022]

The TSB-M begins on page 2 below.

Waste Tire Recycling Fee Extended Until December 31, 2013

Chapter 59 of the Laws of 2010 extended the expiration date of the waste tire recycling fee from December 31, 2010, until December 31, 2013. The final return will be for the period December 1, 2013, through December 31, 2013, due March 31, 2014.

The waste tire fee applies to new tires sold for use on nearly all self-propelled or towed vehicles that could be registered for any reason. The fee also applies to new tires sold with a new or used vehicle, including spare tires, whether they are full-size or for emergency use only.

Tire sellers must collect a fee of \$2.50 on each new tire sold within New York State. The waste tire management fee does not apply to sales of used or recapped tires, mail order sales, or sales for resale. The sellers are entitled to retain a statutory allowance of \$.25 per tire from fees collected.

The Tax Department is responsible for administering the fee, which is imposed by section 27-1913 of the Environmental Conservation Law. For more detailed information about which sales of tires are subject to this fee, please refer to TSB-M-04(2)M, Waste Tire Management Fee Changes for 2004.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.