

New York State Department of Taxation and Finance  
**Office of Tax Policy Analysis**  
**Technical Services Division**

TSB-M-03(5)M  
Miscellaneous Tax -  
Waste Tire  
Management Fee  
November 4, 2003

**Amendments to the Waste Tire Management and Recycling Fee on Sales of New Tires**

**This TSB-M supplements [TSB-M-03\(3\)M](#)**

Section 27-1913 of the Environmental Conservation Law was recently amended to change the reporting periods and return due dates for the waste tire management and recycling fee that began on September 12, 2003 (see TSB-M-03(3)M, *Initiation of waste tire management fee on sales of new tires*). In addition, the amendments incorporate the provisions of Article 27 of the Tax Law with respect to the collection and administration of the fee, and extend the expiration date of the filing requirements to March 31, 2011.

**Returns**

Form MT-170, *Waste Tire Management Fee Return*, must be filed on a quarterly basis with the Tax Department. The amendments changed the reporting period from calendar quarters to the quarterly periods used for remitting sales tax. However, unlike the due dates for the sales tax return, the waste tire management fee returns are due by the last day of the month following the close of the quarter.

The initial return covers the period September 12, 2003 (the effective date), through November 30, 2003, and is due by December 31, 2003. The Tax Department will mail Form MT-170 to prospective filers by November 30, 2003, and at the end of each succeeding quarter. Anyone who has not received a return by December 15, 2003, may obtain one either by calling 1 800 462-8100, by calling the Tax Department's fax-on-demand system at 1 800 748 FORM (3676), or from the Tax Department Web site at [www.nystax.gov](http://www.nystax.gov).

The subsequent quarterly periods and return due dates are as follows.

**Quarterly Period**

**Due Date for Filing Return**

December 1 through February 28 (29)  
March 1 through May 31  
June 1 through August 31  
September 1 through November 30

March 31  
June 30  
September 30  
December 31

A tire retailer that ceases selling tires is required to file a final return within 30 days of ceasing such operation, regardless of when the quarter ends.

Collection of the waste tire management fee expires on December 31, 2010, with the return for December 2010 due on March 31, 2011.

**Incorporation of Article 27 of the Tax Law into the waste tire management fee**

The provisions of Article 27 of the Tax Law relating to Corporate Tax Procedure and Administration are incorporated by reference into section 27-1913 of the Environmental Conservation Law. Article 27 of the Tax Law applies to the waste tire management fee except where the provisions of Article 27 are either inconsistent with section 27-1913 of the Environmental Conservation Law or are irrelevant.

As a result of this incorporation, Article 27 procedures including but not limited to notices of deficiency, assessments, civil penalties, overpayments, refunds, interest, appeals, hearings, collections, levies and liens apply to the waste tire management fee. In addition, the Commissioner of Taxation and Finance is responsible for the administration and enforcement of the waste tire management fee.