On June 27, 2016, Governor John Bel Edwards signed ACT 633. Effective October 1, 2016, the LDEQ Waste Tire fee should be collected on the sale of previously excluded spare tires and ATV/UTV tires. The Act also provides for an automatic late fee associated with the collection of applicable waste tire fees from all generators.

REQUIRED NOTIFICATION:
Within 30 days of commencement of business operations, generators of waste tires that store more than 20 whole waste tires and/or who sell tires shall notify the Department by submitting a completed Waste Tire Generator Notification Form and obtain a generator facility identification number and waste tire account number.

TIRE COLLECTION:
One waste tire for every tire sold shall be collected unless the purchaser elects to retain the waste tire. Additional tires may also be collected; however, these tires are ineligible and must be manifested as such.

COLLECTING AND REMITTING FEES:
- Waste tire fees should be collected upon the sale of a tire, regardless if the purchaser retains the tire, as follows:
  - Passenger/Light Truck Tire: $2.25 per tire
  - Medium Truck Tire: $5 per tire
  - Off Road Tire: $10 per tire
  - Recapped or Retreaded Tire: $1.25 per tire
- Tire dealers shall prominently display to the public sector the notification provided by the department.
- The waste tire fee shall be listed on a separate line of the retail sale invoice and identified as the “LDEQ waste tire fee.” The LDEQ waste tire fee shall not include any additional fees. No tax of any kind shall be applied to this fee.
- Fees should not be collected on the sale of tires weighing 500 pounds or more, solid tires, or tires which are de minimis in nature, including but not limited to lawn mower tires, bicycle tires, and golf tires.
- Remit the monthly waste tire fee report (Form WT-02) and all associated waste tire fees to the Department on a monthly basis on or before the 20th of the following month during which the fees were collected. The WT-02 should be submitted even on months no fees were collected. A late fee of $25 or 10%, whichever is greater, will be applied to late reports.

TIRE STORAGE REQUIREMENTS:
- For all waste tires collected and/or stored, generators shall provide:
  - A cover adequate to exclude water from the waste tires;
  - Vector and vermin control;
  - Means to prevent or control standing water in the storage area.
- Waste tires shall be segregated from any usable tires.
- Generators of waste tires, required to register in accordance with subsection A of this Section, may store waste tires up to 120 days after receipt of generation. However, a registered generator of waste tires may store waste tires a maximum of 365 days, provided:
  - The storage is soley for the purpose of accumulating quantities for cost effective transportation and processing; and
  - Documentation supporting the storage period and the quantity generated is maintained.
- No more than 150 tires shall be stored at the generator’s place of business at one time unless stored indoors or in a transportable collection container.

TIRE PICKUP AND MANIFEST SYSTEM:
- Only authorized transporters shall remove tires from the generator and must comply with all manifest provisions. A list of authorized transporters can be found on the Department’s website.
- Exemption: If a tire dealer generates 50 or less waste tires per month from the sale of waste tires. In this case, the tire dealer may transport 20 waste tires to a permitted processing facility. A list of permitted processors may also be found on the Department’s website.
STANDARDS AND RESPONSIBILITIES OF WASTE TIRE GENERATORS AND SELLERS OF TIRES

RECORDKEEPING

- Preserve a record of all tire transactions in sufficient detail to be of value in determining the correct amount of fees due. Each dealer shall maintain a complete record of the quantity of tires sold, together with all tire sales invoices, purchase orders and invoices, inventory records, shipping records pertaining to any and all sales and purchases of tires, and copies of each monthly waste tire fee report for a period of no less than five years. The records should be available for inspection, audit, copying, and examination.

- Tire wholesalers shall maintain records of all tire sales made in Louisiana for a minimum of five years and shall be made available for audit and/or inspection at their place of business during regular business hours. These records shall contain the name and address of the purchaser, the date of the purchase, the number of tires purchased, and the type and size of each tire purchased.

- Qualified scrap or salvage yards shall make available to the administrative authority the register of business transactions as required by R.S. 32:784(A), and also maintain a record of the number of tires recovered from Louisiana titled vehicles, which tires are resold. These records shall be maintained for a minimum of five years and shall be made available for audit and/or inspection at their place of business during regular business hours.

GENERAL RESPONSIBILITY

- Changes in mailing address, telephone number, and contact name, may be made by submitting the corrections on the WT-02. All other corrections shall be submitted within 10 days of the change.

- An updated waste tire generator notification form shall be submitted to the Department when any other information provided on the original form changes.

- A generator who ceases operation at the original location shall notify the Department in writing within 10 days of the closure or relocation of the business. This written notice shall include information regarding the location and accessibility of the required records as applicable.

If the generator fails to report and remit the waste tire fee and records are inadequate to determine the proper amount of fees due, or in any case where a grossly incorrect report or a report that is false or fraudulent has been submitted, the Department has the right to estimate and assess the amount of the fee due, along with any interest accrued and penalties. The burden to demonstrate the contrary rests upon the tire dealer.

Passenger/Light Truck/Small Farm Service Tire - a tire weighing less than 100 pounds and normally used on automobiles, motorcycles that are operated either on-road or off-road, pickup trucks, sport utility vehicles, front steer tractors, and farm implement service vehicles.

Medium Truck Tire - a tire weighing 100 pounds or more and normally used on semi-trailers, truck-tractor, semi-trailer combinations or other like vehicles used primarily to commercially transport persons or property on the roads of this state or any other vehicle regularly used on the roads of this state.

Off-Road Tire - a tire weighing 100 pounds or more and that is normally used on off-road vehicles.

Recapped or Retreaded Tire - any tire that has been reconditioned from a used tire and sold for use on a motor vehicle

Exempt Tires — Bicycle, go/golf cart, and small lawn/yard equipment tires.

Program Ineligible Waste Tire — a waste tire for which a processor will not be reimbursed from the waste tire management fund. This includes, but is not limited to, tires weighing 500 pounds or more at the time of sale, solid tires, tires purchased from a tire wholesaler for use on fleet vehicles and/or used vehicles for which a fee has not been paid, out-of-state tires, marine bumper tires, purchased used tires that are not suitable for re-sale, tires accepted by retail outlets for which a fee has not been collected, and any other tire not defined as a program eligible waste tire.