**TIRE MANAGEMENT FEE**

New replacement tires include, but are not limited to, tires for automobiles, trucks, heavy equipment, motorbikes, boat trailers and other trailers, aircraft, and recreational vehicles. Retailers of new tires:

* Must collect a management fee of $1.00 per tire when they sell new replacement tires to the ultimate consumer.
* Must maintain accurate records of the number of new replacement tires sold each quarter.
* Must complete a tire fee report and remit fees each quarter to EPD. *If there are no fees to report, or the fees were paid to a tire wholesaler, the tire retailer must still send a report to EPD with “zero” in the fee-owed space and retian copies of invoices, if any, from the tire wholesaler.*
* Must send the collected tire fees to the state by the 30th day of the month following the end of the quarter (e.g., the first quarter ends March 31 and tire fees are due to the state by April 30). For a copy of a tire fee report for a facility, call 404-362-2537 or email to [epd.tire@dnr.ga.gov](mailto:epd.tire@dnr.ga.gov)

Tire Fee Remittance Schedule

|  |  |  |
| --- | --- | --- |
| Calendar Quarter | Months Covered | Deadline to Remit Fees |
| 1 | Jan., Feb., Mar. | Apr. 30 |
| 2 | Apr., May, Jun. | Jul. 30 |
| 3 | Jul., Aug., Sep. | Oct. 30 |
| 4 | Oct., Nov., Dec. | Jan. 30 |

**Important: Failure to collect and remit the appropriate tire management fee and/or tire fee reports is considered a violation of the Act and the Rules which may result in enforcement actions, including monetary penalties**

**Fee Exceptions**

The tire management fee is not imposed on the sale of tires:

* Having a rim size of less than 12 inches
* From any device moved exclusively by human power
* From any device used exclusively for agricultural purposes, except a farm truck