

State of Georgia New Tire Retailer Responsibilities

This document is a quick reference to the legal requirements for retailers of new tires in the State of Georgia. Please keep or post in your place of business.

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 include 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 the tire fee report, call 404-363-7027 or go to <http://epd.georgia.gov/scrap-tire-forms>. **Important: Failure to collect and remit the appropriate tire management fee is a violation of state law.**

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
- A retreadable casing while under the control of a tire retreader or while being delivered to a retreader.

Disclaimer: This document is for guidance purposes only and is not intended to replace the actual rules and regulations governing scrap tire management in the State of Georgia. Any person generating scrap tires or selling new replacement tires, must follow the State of Georgia Rules and Regulations for Scrap and Used Tire Management contained in the Solid Waste Management Act, as amended (O.C.G.A. 12-8-20), the Rules for Solid Waste Management (Chapter 391-3-4-.19(5)), and all other applicable federal, state, and local rules and regulations. For copies of State of Georgia rules and regulations governing scrap tire management, call 404-363-7027.