

**RCW 70A.205.405 Fee on the retail sale of new replacement vehicle tires.** (1) There is levied a one dollar per tire fee on the retail sale of new replacement vehicle tires. The fee imposed in this section must be paid by the buyer to the seller, and each seller shall collect from the buyer the full amount of the fee. The fee collected from the buyer by the seller less the ten percent amount retained by the seller as provided in RCW 70A.205.430(1) must be paid to the department of revenue in accordance with RCW 82.32.045.

(2) The department of revenue shall incorporate into the agency's regular audit cycle a reconciliation of the number of tires sold and the amount of revenue collected by the businesses selling new replacement vehicle tires at retail. The department of revenue shall collect on the business excise tax return from the businesses selling new replacement vehicle tires at retail:

- (a) The number of tires sold; and
- (b) The fee levied in this section.

(3) All other applicable provisions of chapter 82.32 RCW have full force and application with respect to the fee imposed under this section. The department of revenue shall administer this section.

(4) For the purposes of this section, "new replacement vehicle tires" means tires that are newly manufactured for vehicle purposes and does not include retreaded vehicle tires. [2020 c 20 s 1190; 2009 c 261 s 2; 2005 c 354 s 2; 1989 c 431 s 92; 1985 c 345 s 5. Formerly RCW 70.95.510.]

**Intent—2009 c 261:** "The legislature restates its goal to fully clean up unauthorized waste tire piles in Washington state in an expeditious fashion. In partnership with local governments and the private sector, the legislature encourages ongoing efforts to prevent the creation of future unauthorized waste tire piles. The legislature notes a positive trend in tire recycling in recent years and encourages all parties to continue these strong recycling efforts." [2009 c 261 s 1.]

**Finding—Intent—2005 c 354:** "The legislature finds that discarded tires in unauthorized dump sites pose a health and safety risk to the public. Many of these tire piles have been in existence for a significant amount of time and are a continuing challenge to state and local officials responsible for cleaning up unauthorized dump sites and preventing further accumulation of waste tires. Therefore it is the intent of the legislature to document the extent of the problem, create and fund an effective program to eliminate unauthorized tire piles, and minimize potential future problems and costs." [2005 c 354 s 1.]

**Severability—2005 c 354:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [2005 c 354 s 11.]

**Effective date—2005 c 354:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2005." [2005 c 354 s 12.]