



## Tire Accountability Program (TAP) Commercial Generators and Fees

A “**Commercial generator**” sells new tires, or provides delivery of new tires as part of commercial fleet services, to:

- Municipalities, counties, or other political subdivision of the state
- State or federal agencies
- School districts
- A person or company that buys tires in bulk for use on commercial vehicles.

“**Commercial generator**” does *not* specify tire retailers.

**Each commercial generator must:**

- Use the manifest system (Form TAP-11) when it delivers used tires to a used-tire program or tire-processing facility for recycling or disposal
- Be registered with the Department of Finance and Administration (DFA) as a commercial generator
- Collect fees from the end user (even if the end user elects to keep the used tire that was removed from the rim)
- Each month, submit the commercial-generator fees that were collected to DFA
- Comply with all the requirements of Reg. 36, Chapter 9.

**Commercial Generator Fees:** Beginning January 1, 2018, commercial-generator fees apply to the transaction of a commercial generator selling or delivering a new tire as part of fleet services. The fee is \$3.00 for each new tire that is sold or delivered to an end user when a used tire is removed from the rim. All collected money is to be paid to the DFA, but the commercial generator may retain 5% of the generator fee for administrative costs.

**Submitting Fees to DFA:** Each commercial generator must file a monthly return with the DFA that shows the total commercial generator fees collected for all tires sold to end users during the month. The form is due to DFA by the 20th of the following month. The collected money must be submitted with this monthly report to DFA. The monthly fee reporting form is available on the DFA website.

**Commercial generator fees *do not* apply to:**

- A solid wheel rim that has integral rubber covering
- A tire used on a non-motorized bicycle, golf cart, or lawn mower
- Large retreaded tires
- Tires included on new motor vehicles
- Tires included on a used vehicle *if* on the vehicle at the time of sale *and* included in the sale price of the used vehicle

DFA Submissions

Each commercial generator must file a return with the Director of DFA on or before the twentieth of each month. The return must show the total commercial generator fees collected for each tire sold to the end user during the preceding calendar month. The commercial-generator fees must be remitted along with this monthly report to DFA. The form for reporting monthly commercial-generator fees collected is located on the DFA website.