

## **Tire Accountability Program (TAP)**

### **Rim Removal Fees**

Beginning January 1, 2018, customers should be charged no more than:

- \$3.00 for each new tire that replaces a tire removed from a rim; and
- \$1.00 for each used tire that replaces a tire removed from the rim.

A rim-removal fee shall be charged by the tire retailer to a person who purchases:

- 1) A replacement tire for a rim that necessitates the removal of a different tire from the same rim; or
- 2) The service of removal of a tire from a rim and replacement with a tire that was not purchased from the tire retailer if the person requesting the rim removal cannot show proof of payment of the rim-removal fee for the replacement tire.

Rim removal fees are to be collected from the purchaser by the tire retailer and remitted to the Department of Finance and Administration (DFA). The tire retailer may retain five percent (5%) of the rim-removal fee imposed for administrative costs. Each tire retailer must file a return with DFA on or before the 20th of each month showing the total rim-removal fees collected for each new and used tire removed from the rim during the previous month.

Rim removal fees do not apply to the sale of any of the following:

- A solid wheel rim with an integral rubber covering;
- A tire used on a non-motorized bicycle, golf cart, or lawn mower;
- Large retreaded tires;
- Tires included as part of the equipment of a new motor vehicle; or
- Tires included as part of the equipment of a used vehicle if included on the used vehicle at the time of sale and in the sales price of the used vehicle.

Note: Only one (1) of either the rim-removal fee or the commercial-generator fee shall be charged for the transaction of removing a tire from a rim that is related to the sale of a replacement tire. If a person can show proof they have paid either the rim-removal fee or the commercial-generator fee for a tire, the tire retailer or tire generator should not charge an additional fee for that tire.