



Waste Tire Management and Recycling Fee Extended Until December 31, 2019

This memorandum explains that the waste tire management and recycling fee has been extended through December 31, 2019.

Chapter 58 of the Laws of 2016, Part T, extended the expiration date of the waste tire management and recycling fee from December 31, 2016, to December 31, 2019. The final return will be for the period December 1, 2019, through December 31, 2019, due March 31, 2020.

The waste tire management and recycling fee applies to new tires sold:

- for use on nearly all self-propelled or towed vehicles that could be registered for any reason, or
- with a new or used vehicle, including spare tires, whether they are full-size or for emergency use only.

Tire sellers must collect a fee of \$2.50 on each new tire sold within New York State. The fee does not apply to sales of used or recapped tires, mail-order sales, phone-order sales, internet sales, or sales for resale. The sellers are entitled to keep \$.25 for each tire sold from fees collected and must remit the remaining \$2.25 for each tire sold on their returns.

The Tax Department is responsible for administering the collection of the fee, which is imposed by section 27-1913 of the Environmental Conservation Law. For more detailed information about which sales of tires are subject to this fee, see the [Waste Tire Management Fee](#) page on the Tax Department's website.

Note: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.