Arkansas Tire Retailers

New Fees Charged for Rim Removal

1. **New Fees to be Charged Per Rim Removal**
   
   Beginning January 1, 2018, Arkansas law requires tire retailers to charge $3 as the new rim removal fee for tires. The $3 fee is for all tires removed from the rim and replaced by a new tire. The fee for rim removal and replacement with a used tire is $1. (A $3 fee shall be charged by commercial tire retailers for new tires as part of fleet services.)

2. **New Fees to be Calculated Per Rim Removal**

   These new fees should be used to calculate the remittance on your monthly Waste Tire Return Form (WST-1). This is a new form, and should be sent monthly to the Department of Finance & Administration (DF&A). Do not send the WST-1 form to the Inter-District Tire Program (Regional Recycling District). A sample form may be downloaded at TireFeeProgram.com.

   **NOTE:** The new rim removal fees are no longer determined by the size of the tire. More information on fees and reporting requirements is at TireFeeProgram.com.

3. **What You Get to Keep Per Rim Removal**

   Remember, tire retailers may deduct 5% per tire from the $3 and $1 fees charged to customers, before remitting to the Miscellaneous Tax Section of DF&A. The net amounts to be remitted are $2.85 per rim removal for new tires, and $.95 per rim removal for used tires.

4. **For More Information**

   The tire program was created by Act 317 of 2017, and Regulation No. 36 – Used Tire Recycling and Accountability Program. For more information on your requirements and responsibilities under the new program, please go to TireFeeProgram.com. Or, call the Miscellaneous Tax Section of DF&A at 501-682-7187.