

**TITLE 710. OKLAHOMA TAX COMMISSION  
CHAPTER 95. MISCELLANEOUS AREAS OF REGULATORY  
AND ADMINISTRATIVE AUTHORITY**

**RULEMAKING ACTION:**

Notice of proposed **PERMANENT** rulemaking.

**PROPOSED RULES:**

Subchapter 5. Waste Tire Recycling  
710:95-5-9 [AMENDED]

**SUMMARY:**

Section 710:95-5-9 has been amended consistent with current statutory provisions relating to the transactions and vehicles to which waste tire fees are applicable.

**AUTHORITY:**

Oklahoma Tax Commission; 27A O.S. § 2-11-401.6, 68 O.S § 203

**COMMENT PERIOD:**

Persons wishing to make written submissions may do so by 4:30 p.m., February 24, 2009, to the Oklahoma Tax Commission, Tax Policy Division, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma 73194. Those wishing to make oral comments at the public hearing should request placement on the docket well in advance of the hearing date, by calling Pat McDonald at (405) 521-3133

**PUBLIC HEARING:**

A public hearing will be held to provide an additional means by which suggestions may be offered on the content of the proposed rules. Time, Date and Place of the hearing is as follows: February 25, 2009 at 2:30 p.m. in the 4<sup>th</sup> floor hearing room at the Oklahoma Tax Commission, 2501 Lincoln Blvd., Oklahoma City, Oklahoma. In order to facilitate entry into the building, those wishing to appear should contact Pat Mc Donald at (405) 521-3133 at least 24 hours prior to the hearing date to complete their visitor pre-registration. Entry to the M.C. Connors building must be made through the doors located on the east side of the building. In order to gain access to the 4<sup>th</sup> floor hearing room, attendees must register at the information desk in the lobby by presenting a driver's license or other photo identification. A name badge and floor access card will be issued once registration is completed.

Time limitations may be imposed on oral presentations to ensure that all persons who have filed written requests for placement on the docket will have an opportunity to speak.

**REQUEST FOR COMMENTS FROM BUSINESS ENTITIES:**

Although nothing in this rulemaking action is expected to adversely impact small business, the Oklahoma Tax Commission (OTC) requests that any business entity affected by these rules provide the OTC, within the comment period, in dollar amounts, if possible, information on any increase in direct costs, such as fees, and indirect costs, such as those associated with reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs expected to be incurred by a particular entity **due to** compliance with the proposed Rules.

**COPIES OF PROPOSED RULES:**

Interested persons may inspect proposed rules at the offices of the Oklahoma Tax Commission, Tax Policy Division, 5th floor, M. C. Connors Building, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma. Copies of proposed rules may be obtained without charge from the Oklahoma Tax Commission, Tax Policy and Research Division, 2501 North Lincoln Boulevard, Oklahoma City, Oklahoma 73194.

**RULE IMPACT STATEMENT:**

A Rule Impact Statement will be prepared and will be available for review from and after January 30, 2009 from the same source listed above for obtaining copies of proposed rules.

**CONTACT PERSON:**

Lisa R. Haws, Liaison. Phone: 405-521-3133; FAX: 405-522-0063; Email:  
lhaws@oktax.state.ok.us

### 710:95-5-9. Examples

(a) **Transactions to which fee is applicable.** The waste tire recycling fee applies to the transactions and vehicles indicated in (1) through ~~(8)~~ (7) of this subsection:

- ~~(1)~~ (1) ~~All-terrain vehicles.~~
- ~~(2)~~ (2) Cars and light trucks.
- ~~(3)~~ (2) Motorcycles and mopeds.
- ~~(4)~~ (3) School buses and automobiles owned by schools.
- ~~(5)~~ (4) Tires sold to governmental agencies.
- ~~(6)~~ (5) Tires sold for farm tagged motor vehicles.
- ~~(7)~~ (6) Tires sold for commercial trucks, truck-tractor (semi-trucks), and trailers.
- ~~(8)~~ (7) First registration in Oklahoma of automobiles, motorcycles, mopeds, or trucks, including farm tagged motor vehicles and commercial motor vehicles which are not Registered under the International Registration Plan.

(b) **Transactions to which fee is not applicable.** The waste tire recycling fee does not apply to the transactions and vehicles indicated in (1) through ~~(11)~~ (13) of this subsection:

- (1) Airplanes.
- (2) Bicycles.
- (3) Riding lawn mowers.
- (4) Wheelbarrows.
- (5) Push mowers.
- (6) Farm tractors.
- (7) Implements of husbandry.
- (8) Forklifts.
- (9) Devices designed and adapted to be used exclusively for agricultural, horticultural, or livestock-raising purposes, including:
  - (A) Farm tank-type wagons of less than 1200 gallons capacity;
  - (B) Trailers and semitrailers exclusively used to and from the farm to market; and
  - (C) Utility, all-terrain vehicles of less than 1500 pounds which are equipped and used for farm or ranch operations.
- (10) Tires sold for backhoe, grader, and other construction machinery.
- (11) First registration in Oklahoma of vehicles registered under the International Registration Plan.
- (12) All-terrain vehicles
- (13) Off-road motorcycles