

**224.50-868 New tire fee -- Definitions for section -- Disposal of replaced tire -- Report to cabinet -- Retailer requirements.**

- (1) As used in this section:
  - (a) "Motor vehicle" means every vehicle intended primarily for use and operation on the public highways that is self-propelled, including a low-speed motor vehicle as defined in KRS 186.010;
  - (b) "Semitrailer" means any vehicle:
    1. Designed:
      - a. As temporary living quarters for recreation, camping, or travel; or
      - b. For carrying persons or property;
    2. Designed for being drawn by a motor vehicle; and
    3. Constructed that:
      - a. Some part of its weight; or
      - b. Some part of its load;rests upon or is carried by another vehicle; and
  - (c) "Trailer" means any vehicle:
    1. Designed:
      - a. As temporary living quarters for recreation, camping, or travel; or
      - b. For carrying persons or property;
    2. Designed for being drawn by a motor vehicle; and
    3. Constructed that:
      - a. No part of its weight; and
      - b. No part of its load;rests upon or is carried by another vehicle.
- (2) (a)
  1. Prior to July 1, 2018, a person purchasing a new motor vehicle tire in Kentucky shall pay to the retailer a one dollar (\$1) fee at the time of the purchase of that tire. The fee shall not be subject to the Kentucky sales tax.
  2. Beginning July 1, 2018, but prior to July 1, 2020, a fee is hereby imposed upon a retailer at the rate of two dollars (\$2) for each new motor vehicle tire sold in Kentucky. The fee shall be subject to the Kentucky sales tax.
  3. Beginning July 1, 2020, but prior to July 1, 2034, a fee is hereby imposed upon a retailer at the rate of two dollars (\$2) for each new motor vehicle, trailer, or semitrailer tire sold in Kentucky. The fee shall be subject to the Kentucky sales tax.
  4. A retailer may pass the fee imposed by this paragraph on to the purchaser of the new tire.
- (b)
  1. A new tire is a tire that has never been placed on a motor vehicle, trailer, or semitrailer wheel rim.
  2. A new tire is not a tire placed on a motor vehicle, trailer, or semitrailer

prior to its original retail sale or a recapped tire.

- (3) When a retailer sells a new motor vehicle tire in Kentucky to replace another tire, the tire that is replaced becomes a waste tire subject to the waste tire program. The retailer shall encourage the purchaser of the new tire to leave the waste tire with the retailer or meet the following requirements:
  - (a) Dispose of the waste tire in accordance with KRS 224.50-856(1);
  - (b) Deliver the waste tire to a person registered in accordance with the waste tire program; or
  - (c) Reuse the waste tire for its original intended purpose or an agricultural purpose.
- (4)
  - (a) A retailer shall report to the Department of Revenue on or before the twentieth day of each month the number of new motor vehicle tires sold during the preceding month and the number of waste tires received from customers that month.
  - (b) The report shall be filed on forms and contain information as the Department of Revenue may require.
  - (c) The retailer shall be allowed to retain an amount equal to five percent (5%) of the fees due, provided the amount due is not delinquent at the time of payment.
- (5) A retailer shall:
  - (a) Accept from the purchaser of a new tire, if offered, for each new motor vehicle tire sold, a waste tire of similar size and type; and
  - (b) Post notice at the place where retail sales are made that state law requires:
    1. The retailer to accept, if offered, a waste tire for each new motor vehicle tire sold and that a person purchasing a new motor vehicle tire to replace another tire shall comply with subsection (3) of this section; and
    2. The two dollar (\$2) new tire fee is used by the state to oversee the management of waste tires, including cleaning up abandoned waste tire piles and preventing illegal dumping of waste tires.
- (6) A retailer shall comply with the requirements of the recordkeeping system for waste tires established by KRS 224.50-874.
- (7) A retailer shall transfer waste tires only to a person who presents a letter from the cabinet approving the registration issued under KRS 224.50-858 or a copy of a solid waste disposal facility permit issued by the cabinet, unless the retailer is delivering the waste tires to a destination outside Kentucky and the waste tires will remain in the retailer's possession until they reach that destination.
- (8) The cabinet shall, in conjunction with the Waste Tire Working Group, develop the informational fact sheet to be made publicly available on the cabinet's website and available in print upon request. The fact sheet shall identify ways to properly dispose of the waste tire and present information on the problems caused by improper waste tire disposal.

**Effective:** April 14, 2026

**History:** Amended 2026 Ky. Acts ch. 161, sec. 18, effective April 14, 2026. --

Amended 2024 Ky. Acts ch. 166, sec. 32, effective July 15, 2024. -- Amended 2020 Ky. Acts ch. 91, sec. 29, effective April 15, 2020. -- Amended 2018 Ky. Acts ch. 171, sec. 2, effective April 14, 2018; and. ch. 207, sec. 2, effective April 27, 2018. -- Amended 2016 Ky. Acts ch. 138, sec. 7, effective April 27, 2016. -- Amended 2014 Ky. Acts ch. 102, sec. 1, effective July 15, 2014. -- Amended 2012 Ky. Acts ch. 110, sec. 10, effective April 11, 2012. -- Amended 2011 Ky. Acts ch. 34, sec. 2, effective June 8, 2011. -- Amended 2006 Ky. Acts ch. 165, sec. 1, effective July 12, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 629, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 46, sec. 1, effective July 15, 2002. -- Created 1998 Ky. Acts ch. 529, sec. 10, effective July 15, 1998.