

Effective July 1, 2014, House Bill (HB) 14-1352 transferred authority of collection of the Waste Tire Fee to the Department of Public Health and Environment (the “Department”). Retailers of **new** motor vehicle tires and **new** trailer tires must collect a Waste Tire Fee of \$0.55 on the sale of each **new** tire.

**What is the Waste Tire Fee?**

Retailers of **new motor vehicle tires** and **new trailer tires** (the Retailer) are required to collect a fee in an amount of \$0.55 on the sale of each new tire. This is a fee payable to the Department, and is not a tax or disposal fee.

**On what type of new tires does the fee need to be collected?**

1. The fee applies to all **new** motor vehicle tires and **new** trailer tires that are sold by the Retailer. This includes all tires used on passenger cars, passenger trucks, motorcycles and motor scooters licensed to travel on roads, semi trucks and semi trailers, any trailer towed behind a car or truck, motor homes, mini vans, campers, buses, medium-duty trucks, fleet vehicles, new and used cars sold by a car retailer if existing tires are changed out for new tires, and online sales of new tires.
2. The fee does **not** apply to retreaded tires, tires used for agricultural equipment (e.g., tractors, bailers, and harvesters), off-the-road (OTR) vehicles (e.g., golf carts, All Terrain Vehicle (ATV), dirt bikes), garden equipment, mining equipment, construction equipment, bicycles or airplanes. Nor does it apply to tires on the new vehicle or trailer that came from a manufacturer.

**What information is required to be disclosed to the customer concerning the Waste Tire Fee?**

Every receipt or invoice for the sale of new vehicle tires or new trailer tires must have the following statement:

1. In the **Largest Bold-Faced** type capable, base on point-of-sale software and on existing invoice printers, not to exceed fifteen points: “SECTION 30-20-1403, COLORADO REVISED STATUTES, REQUIRES RETAILERS TO COLLECT A WASTE TIRE FEE SET BY THE SOLID AND HAZARDOUS WASTE COMMISSION ON THE SALE OF EACH NEW MOTOR VEHICLE TIRE AND EACH NEW TRAILER TIRE.”
2. The \$0.55 Waste Tire Fee for each tire sold.

**When is the fee due to the Department?**

All Waste Tire Fees are submitted **monthly** and are due by the 20<sup>th</sup> of the month following the sale of the new tire.

**My store did not sell any new tires last month. Do I still need to submit a form?**

Yes, Form WT-6 or WT-9 must be filled out even if **NO** tires were sold in a month. You must report monthly regardless of how many tires you have sold or not sold.

**Who is responsible for collecting and remitting this fee?**

It is the Retailer’s duty to collect and remit the fee.

**Are online retailers of tires required to collect and remit the Waste Tire Fee?**

Yes, if the tires are being delivered to a Colorado customer. Any retailer who sells new motor vehicle tires and/or new trailer tires must collect and remit the fee. **NO NEXUS** (Colorado Location)

is required.

### I have multiple locations, am I required to submit a form for each location?

No, you will only have to submit one form for all locations. If you aggregate monthly fees from multiple stores, you will be required to report on a spreadsheet that you upload to Form WT-9 (Monthly New Tire Self Certification Form) the breakdown of the total number of new tires sold each month at each location. The Monthly New Tire Self Certification Form (Form WT-9) must be completed online if your business is submitting payment of the Waste Tire Fee for more than one store.

### How can I make a payment?

There are two ways to make a payment; online or by US Mail. The fastest payment method is online. Go to [www.colorado.gov/pacific/cdphe/new-waste-tire-fee](http://www.colorado.gov/pacific/cdphe/new-waste-tire-fee). To make a payment online, follow the steps below:

1. You will need:
  - a. Your CDPHE Waste Tire Fee Account Number that was provided in an earlier letter or you may call 303-692-3437 to obtain this number.
  - b. Number of new tires sold. (The form will calculate the amount of the Waste Tire Fee to remit).
  - c. Online Payment information (Electronic Check Payment): Checking account number, check routing number or credit card information if paying by credit card.

The diagram shows a check form with the following fields and labels:

- Your Name** and **Your Address** at the top left.
- 1001** at the top right.
- DATE** in the middle.
- PAY TO THE ORDER OF** and **\$** followed by a box for the amount.
- DOLLARS** below the amount box.
- Your Bank Name** below the amount box.
- MEMO** at the bottom left.
- 123456789** (9 Digit Routing Number) at the bottom left.
- 0000987654321** (Your Account Number) at the bottom middle.
- 1001** (Check Number) at the bottom right.

2. Go to [www.colorado.gov/pacific/cdphe/new-waste-tire-fee](http://www.colorado.gov/pacific/cdphe/new-waste-tire-fee). Choose the applicable online form: **WT-6 (for reporting for a single store)** or **WT-9 (for reporting for multiple stores)**. Fill in the information and click on the Submit button. When you click Submit, you will be re-directed to a Success page where you can click to go to the payportal to pay the fee online.
3. Continue on to the online Solid Waste Payport and click pay now. This is where you will make the fee payment. Choose the method of payment and enter the payment information.

The website will accept electronic checks (e-checks) and credit cards (MasterCard, Visa, Discover and American Express). A flat \$1.00 charge will be added for electronic checks. A nominal processing fee will be added to credit card payments:

- For example, a credit card *fee payment of \$10 would result in a total charge of \$10.99*:  
processing fee =  $[((\text{transaction amount} + \$0.75) \times 2.25\%) + \$0.75] = [((\$10 + \$0.75) \times 2.25\%) + \$0.75] = [(\$10.75 \times .0225) + \$0.75] = [\$0.24 + \$0.75] = \$0.99$ .

The second way to make a payment is by mail.

1. Go to [www.colorado.gov/pacific/cdphe/new-waste-tire-fee](http://www.colorado.gov/pacific/cdphe/new-waste-tire-fee).
  - a. For reporting for a single store, click on the WT-6 form for submittal by mail. Fill in the information and then print out the New Tire Fee Return Form.

- b. For reporting for multiple stores, Form WT-9 must be completed online, but a copy of the completed Form WT-9 form must be mailed with the fee payment
2. Mail the fee payment and New Tire Fee Return Form or copy of the Monthly New Tire Self Certification Form to:  
Colorado Department of Public Health and Environment  
Attention: Tire Fee Return  
PO Box 460579  
Denver, CO 80246  
**\*\*\*must be postmarked on or before the 20<sup>th</sup> of the month\*\*\***
3. The Department will accept checks, money orders or cashier checks by mail. Make check payable to “Colorado Department of Public Health and Environment” or “CDPHE.” Cash will not be accepted.

**\*\*Payment by phone or in person is not available.\*\***

**I bought new tires through a wholesale distributor and I sell the new tires in my store. Is the wholesaler supposed to charge me the \$0.55 fee?**

No, the \$0.55 fee is collected by the retailer who sells the new tire to their customer.

**Can I pay my sales tax with the Waste Tire Fee?**

No, all sales tax payments are payable to the Department of Revenue. All Waste Tire Fee payments are payable to the Department.

**Why was my payment refunded?**

Waste Tire Fee payments made in conjunction with other taxes such as sales tax, wage withholding or use tax will be refunded to you as an overpayment of one of the taxes the Department of Revenue administers. Any payments using waste tire code (121) will be returned to you or to the account you hold at your financial institution. It is your responsibility to submit the Waste Tire Fee and New Tire Fee Return Form to the Department.

**Who can I contact for more information?**

Please contact us at 303-692-3437, or email [cdphe\\_wastetirefees@state.co.us](mailto:cdphe_wastetirefees@state.co.us)

Colorado Department of Public Health and Environment  
Hazardous Materials and Waste Management Division  
Attention: Waste Tire Fee  
4300 Cherry Creek Drive South  
Denver, Colorado 80246-1530  
E-mail: [cdphe\\_wastetirefees@state.co.us](mailto:cdphe_wastetirefees@state.co.us)  
Website: [www.colorado.gov/cdphe/wastetires](http://www.colorado.gov/cdphe/wastetires)

**NOTE:** The Department has produced a step-by-step instructional new waste tire fee online payment YouTube video that can be found on our webpage.

**\*\*\*This guidance is intended to serve only as guidance to retailers of new motor vehicle tires and new trailer tires in Colorado. This guidance should be used in conjunction with the Regulations pertaining to Solid Waste Sites and Facilities, 6 CCR 1007-2.\*\*\***

