

(415 ILCS 5/55.8) (from Ch. 111 1/2, par. 1055.8)  
Sec. 55.8. Tire retailers.

(a) Any person selling new or used tires at retail or offering new or used tires for retail sale in this State shall:

(1) beginning on June 20, 2003 (the effective date of Public Act 93-32), collect from retail customers a fee of \$2 per new or used tire sold and delivered in this State, to be paid to the Department of Revenue and deposited into the Used Tire Management Fund, less a collection allowance of 10 cents per tire to be retained by the retail seller and a collection allowance of 10 cents per tire to be retained by the Department of Revenue and paid into the General Revenue Fund; the collection allowance for retail sellers, however, shall be allowed only if the return is filed timely and in the manner required by this Title XIV and only for the amount that is paid timely in accordance with this Title XIV;

(1.5) beginning on July 1, 2003, collect from retail customers an additional 50 cents per new or used tire sold and delivered in this State; the money collected from this fee shall be deposited into the Emergency Public Health Fund;

(2) accept for recycling used tires from customers, at the point of transfer, in a quantity equal to the number of new tires purchased; and

(3) post in a conspicuous place a written notice at least 8.5 by 11 inches in size that includes the universal recycling symbol and the following statements: "DO NOT put used tires in the trash."; "Recycle your used tires."; and "State law requires us to accept used tires for recycling, in exchange for new tires purchased.".

(b) A person who accepts used tires for recycling under subsection (a) shall not allow the tires to accumulate for periods of more than 90 days.

(c) The requirements of subsection (a) of this Section do not apply to mail order sales nor shall the retail sale of a motor vehicle be considered to be the sale of tires at retail or offering of tires for retail sale. Instead of filing returns, retailers of tires may remit the tire user fee to their suppliers of tires if the supplier of tires is a registered retailer of tires and agrees or otherwise arranges to collect and remit the tire fee to the Department of Revenue, notwithstanding the fact that the sale of the tire is a sale for resale and not a sale at retail. A tire supplier who enters into such an arrangement with a tire retailer shall be liable for the tax on all tires sold to the tire retailer and must (i) provide the tire retailer with a receipt that separately reflects the tire tax collected from the retailer on each transaction and (ii) accept used tires for recycling from the retailer's customers. The tire supplier shall be entitled to the collection allowance of 10 cents per tire, but only if the return is filed timely and only for the amount that is paid timely in accordance with this Title XIV.

The retailer of the tires must maintain in its books and records evidence that the appropriate fee was paid to the tire supplier and that the tire supplier has agreed to remit the

fee to the Department of Revenue for each tire sold by the retailer. Otherwise, the tire retailer shall be directly liable for the fee on all tires sold at retail. Tire retailers paying the fee to their suppliers are not entitled to the collection allowance of 10 cents per tire. The collection allowance for suppliers, however, shall be allowed only if the return is filed timely and in the manner required by this Title XIV and only for the amount that is paid timely in accordance with this Title XIV.

(d) The requirements of subsection (a) of this Section shall apply exclusively to tires to be used for vehicles defined in Section 1-217 of the Illinois Vehicle Code, aircraft tires, special mobile equipment, and implements of husbandry.

(e) The requirements of paragraph (1) of subsection (a) do not apply to the sale of reprocessed tires. For purposes of this Section, "reprocessed tire" means a used tire that has been recapped, retreaded, or regrooved and that has not been placed on a vehicle wheel rim.

(Source: P.A. 100-303, eff. 8-24-17.)

(415 ILCS 5/55.9) (from Ch. 111 1/2, par. 1055.9)

Sec. 55.9. Collection of fee. Retailers shall collect the fee from the purchaser by adding the fee to the selling price of the tire. The fee imposed by Section 55.8 shall be stated as a distinct item separate and apart from the selling price of the tire. The fee imposed by Section 55.8 shall not be includable in the gross receipts of the retailer subject to the Retailers' Occupation Tax Act, the Use Tax Act or any locally imposed retailers' occupation tax. The fee imposed by Section 55.8, and any such fees collected by a retailer, shall constitute a debt owed by the retailer to this State.

(Source: P.A. 87-727.)

(415 ILCS 5/55.10) (from Ch. 111 1/2, par. 1055.10)

Sec. 55.10. Tax returns by retailer.

(a) Except as otherwise provided in this Section, for returns due on or before January 31, 2010, each retailer of tires maintaining a place of business in this State shall make a return to the Department of Revenue on a quarter annual basis, with the return for January, February and March of a given year being due by April 30 of that year; with the return for April, May and June of a given year being due by July 31 of that year; with the return for July, August and September of a given year being due by October 31 of that year; and with the return for October, November and December of a given year being due by January 31 of the following year.

For returns due after January 31, 2010, each retailer of tires maintaining a place of business in this State shall make a return to the Department of Revenue on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of that year; with the return for April, May, and June of a given year being due by July 20 of that year; with the return for July, August, and September

of a given year being due by October 20 of that year; and with the return for October, November, and December of a given year being due by January 20 of the following year.

Notwithstanding any other provision of this Section to the contrary, the return for October, November, and December of 2009 is due by February 20, 2010.

On and after January 1, 2018, tire retailers and suppliers required to file electronically under Section 3 of the Retailers' Occupation Tax Act or Section 9 of the Use Tax Act must electronically file all returns pursuant to this Act. Tire retailers and suppliers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

(b) Each return made to the Department of Revenue shall state:

- (1) the name of the retailer;
- (2) the address of the retailer's principal place of business, and the address of the principal place of business (if that is a different address) from which the retailer engages in the business of making retail sales of tires;
- (3) total number of tires sold at retail for the preceding calendar quarter;
- (4) the amount of tax due; and
- (5) such other reasonable information as the Department of Revenue may require.

If any payment provided for in this Section exceeds the retailer's liabilities under this Act, as shown on an original return, the retailer may credit such excess payment against liability subsequently to be remitted to the Department under this Act, in accordance with reasonable rules adopted by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the retailer, the retailer's discount shall be reduced by the monetary amount of the discount applicable to the difference between the credit taken and that actually due, and the retailer shall be liable for penalties and interest on such difference.

Notwithstanding any other provision of this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in the retail sale of tires, the retailer shall file a final return under this Act with the Department of Revenue not more than one month after discontinuing that business.

(Source: P.A. 100-303, eff. 8-24-17; 100-1171, eff. 1-4-19.)