

# House Bill 3375

Sponsored by COMMITTEE ON TRANSPORTATION

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Imposes fee on retail sale of studded tires and on installation of studs in tire.

## A BILL FOR AN ACT

1 Relating to studded tires.

2 **Be It Enacted by the People of the State of Oregon:**

3 **SECTION 1. (1) As used in this section, "tire dealer" means a person engaged in a busi-**  
4 **ness, trade, occupation, activity or enterprise that sells, transfers, exchanges or barter-**  
5 **ing tires or tire-related products for consideration.**  
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7 **(2) In addition to any other fee imposed by this state, a fee of \$10 is imposed on the retail**  
8 **sale of each new studded tire and on the installation of studs in a tire. The fee is imposed**  
9 **on a tire dealer at the time the dealer sells a studded tire or installs studs in a tire for the**  
10 **ultimate consumer.**

11 **(3) On or before the last day of January, April, July and October, a tire dealer shall file**  
12 **a return with the Department of Revenue in such form and containing such information as**  
13 **the department prescribes by rule and shall pay to the department the fee imposed by sub-**  
14 **section (2) of this section for the preceding calendar quarter.**

15 **(4) At the written request of a tire dealer, the department may extend the time for filing**  
16 **a return and paying fees under this section. An extension granted under this subsection shall**  
17 **be for a period not to exceed one month and may be granted at any time if the request is**  
18 **filed with the department prior to the deadline for filing the return. When an extension is**  
19 **granted, interest at the rate established under ORS 305.220 shall be added to and paid for**  
20 **each month, or fraction of a month, that the payment is late.**

21 **(5) The department shall adopt rules prescribing penalties and interest for the late pay-**  
22 **ment of fees for which the department has not granted an extension.**

23 **(6) The amount paid to the department by a tire dealer shall be reduced by five percent**  
24 **of the total amount owed by the dealer to compensate the dealer for expenses incurred in**  
25 **collecting and remitting the fee.**

26 **(7) From the time liability is incurred and until paid, the fees, penalties and interest im-**  
27 **posed by this section shall be a personal debt owed by the tire dealer to the State of Oregon.**

28 **SECTION 2. After the payment of expenses of the Department of Revenue for adminis-**  
29 **tration and collection of the studded tire fee imposed under section 1 of this 2007 Act, the**  
30 **department shall transfer the moneys collected under section 1 of this 2007 Act to the State**  
31 **Treasurer in accordance with ORS 366.510 for deposit in the State Highway Fund. Moneys**  
32 **shall be used for repair of damage caused by studded tires to state, county and city highways,**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 roads and streets.

2 SECTION 3. Sections 1 and 2 of this 2007 Act become operative on May 1, 2008.

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