TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [$]	Refunds [$]	Net collections before transfers [$]	Distributions and Transfers: County share [$]	General Fund* [$]	Solid Waste Manage-ment Trust Fund* [$]	Scrap Tire Disposal Account* [$]	Inactive Hazardous Sites Cleanup Fund* [$]	Bernard Allen Memorial Emergency Drinking Water Fund* [$]	Admin-istrative costs [$]	Collection fees on overdue tax debts [$]	OSBM Civil Penalty & Forfeiture Fund [$]	Collection cost of fines/ forfeitures [$]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [$]
1999-00	10,506,992	19,583	10,487,409	6,987,703	-	513,802	2,774,529	-	-	211,376	-	-	-	-
2000-01	10,943,345	16,292	10,927,053	7,286,982	-	535,808	2,893,361	-	-	210,903	-	-	-	-
2001-02	11,061,730	31,637	11,030,092	7,360,341	2,922,488	541,202	-	-	-	204,421	1,642	-	-	-
2002-03	11,237,443	4,102	11,233,341	7,507,831	-	552,046	2,981,051	-	-	189,577	2,837	-	-	-
2003-04	11,820,979	7,862	11,813,117	7,882,918	-	579,626	3,129,982	-	-	216,679	3,912	-	-	-
2004-05	12,259,625	8,879	12,250,746	8,182,206	-	601,633	3,248,817	-	-	214,847	3,243	-	-	-
2005-06	13,142,842	15,552	13,127,290	8,734,254	-	642,225	3,468,013	-	-	210,782	5,521	66,496	-	-
2006-07	13,875,393	12,156	13,863,236	9,238,133	-	679,274	3,668,082	-	-	213,896	2,603	60,994	254	-
2007-08	14,574,042	21,277	14,552,765	9,954,689	-	1,137,679	3,128,617	-	-	262,892	2,082	66,534	272	-
2008-09	14,185,321	131,463	14,053,858	9,601,837	-	1,097,353	3,017,720	-	-	275,682	1,352	59,664	251	-
2009-10	14,934,867	28,817	14,906,051	10,201,287	-	1,165,861	2,477,455	364,332	364,332	261,246	2,319	68,900	318	-
2010-11	16,230,347	31,930	16,198,417	11,101,924	2,010,369	1,268,791	685,813	396,497	396,497	257,094	3,895	73,727	318	3,491
2011-12	17,165,243	28,066	17,137,177	11,776,756	2,268,989	1,345,915	591,080	420,598	420,598	250,707	2,616	59,126	243	548
2012-13	17,263,397	11,249	17,252,148	11,834,424	-	1,352,506	2,874,074	422,658	422,658	275,968	4,130	65,291	262	178
2013-14	17,374,495	201,170	17,173,325	11,774,566	5,046,243	-	-	-	-	278,935	13,217	60,098	241	26

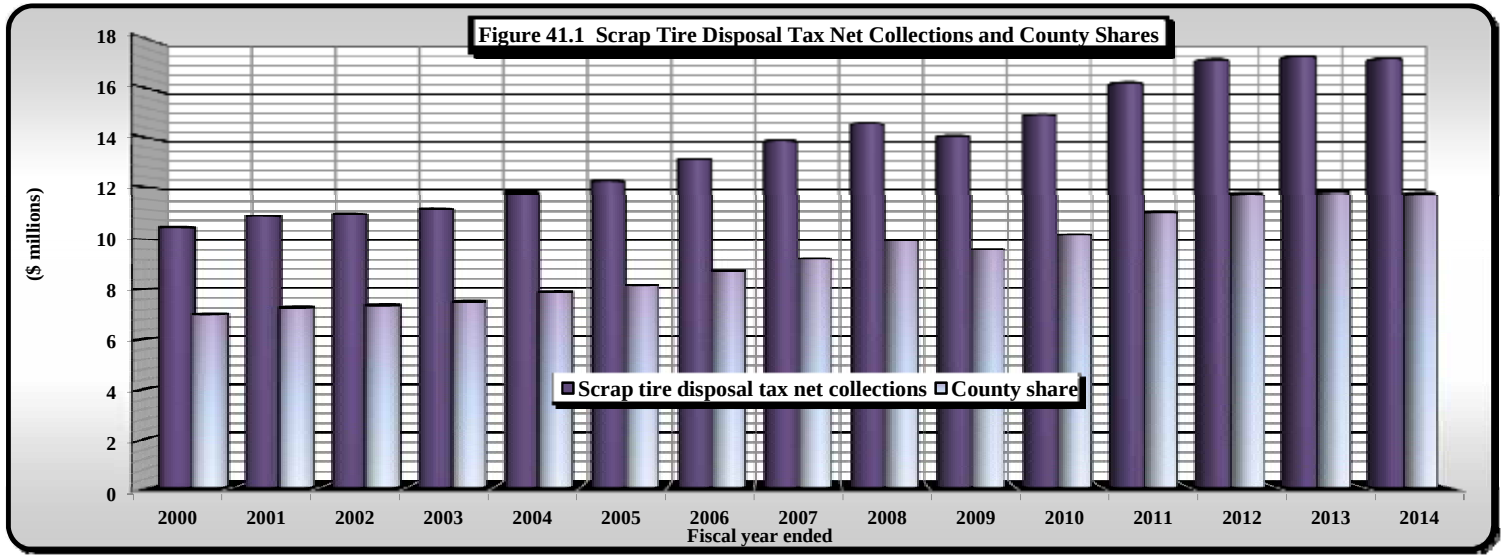
Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant.

Bead Diameter of Tire	Rate
Less than 20 inches	2%
At least 20 inches	1%

Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles.

Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of § 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate increased to 2% on tires with a bead diameter of less than 20 inches. *SL 2001-424, s. 2.2.(j) specified that the statutory Scrap Tire Disposal Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(d) and SL 2010-123, s. 1.2.(a) specified a similar provision for taxes levied during fiscal year 2010-11 (certain Scrap Tire Disposal Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(f) specified a similar provision for taxes levied during fiscal year 2011-12 (Scrap Tire Disposal Account directed proceeds of $2,268,989 were credited to the General Fund as non-tax revenue).

***SL 2013-360, s. 14.16(a), effective July 1, 2013, adjusted the allocation percentages of Scrap Tire Disposal Tax net tax proceeds such that a 30% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund, the 17% allocation to the Scrap Tire Disposal Account, and the 2.5% allocations to the Inactive Hazardous Sites Cleanup Fund and to the Bernard Allen Memorial Emergency Drinking Water Fund were abolished; the remaining 70% portion continues to be shared with county governments on a per capita basis).**