



Illinois Department of Revenue

## Illinois Tire User Fee

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If you sell and deliver tires at retail in Illinois, you may be required to collect and pay us the Illinois Tire User Fee. The tire user fee is imposed at the rate of \$2.50 per tire.

### **What tires are subject to the tire user fee?**

The tire user fee is imposed on new and used tires for vehicles in which persons or property may be transported or drawn upon a highway, as defined in the Illinois Vehicle Code, Section 1-217. The fee also applies to new and used tires for aircraft, special mobile equipment (such as street sweepers and road construction and maintenance machinery), and implements of husbandry (farm wagons and combines).

### **What tires are now excluded from the tire user fee, and what retail sales are exempt?**

Tires now excluded from the fee are, generally, those tires that are placed on a vehicle that is not transported or drawn upon a highway, i.e., race cars, fork lifts, all-terrain vehicles, and lawn and garden tractors. Also, reprocessed tires are not subject to the fee. A “reprocessed tire” is a used tire that has been recapped, retreaded, or regrooved and that has not been placed on a vehicle wheel rim. However, used tires sold at retail that have not been “reprocessed” are not exempt.

While certain retail sales may be exempt from sales tax, they may nevertheless be subject to the tire user fee. Only the following retail sales are exempt: tires sold as part of a vehicle sale, tires sold through mail order, tires sold at wholesale or for resale, and tires that are not delivered in Illinois.

Purchasers such as government agencies, schools, and charitable organizations who are exempt from paying sales tax are not exempt from paying the tire user fee.

### **Do all tire retailers need to be registered with the Illinois Department of Revenue to pay the tire user fee?**

No. If you pay the fee to all of your retail suppliers who are all registered for the tire user fee and who agree to collect and pay the fee for you, you do not have to register with us.

A registered retail supplier who makes such an arrangement with the tire retailer is liable for the fee on all tires sold to the tire retailer and must provide the tire retailer with a receipt that reflects the tire user fee collected on each transaction and accept used tires for recycling from the tire retailer’s customers.

The tire retailer must maintain records showing that the appropriate fee was paid to the retail supplier and that the retail supplier has agreed to pay the fee to us. The tire retailer must provide the customer with a receipt that separately states the tire user fee.



# Illinois Tire User Fee

## How do I register to collect and pay the tire user fee?

If you need to register to collect and pay the tire user fee, you must contact us by calling: **217 785-3707** or **1 800 732-8866**

or writing to:

CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD IL 62794-9030

If you are already registered with us and you need to discontinue your tire user fee registration because you will be paying all of the fees to retail suppliers, you must contact us at the address or phone numbers above.

## How do I figure sales tax (Illinois Retailers' Occupation Tax) due?

When you figure your sales tax on tires, do not include the tire user fee in the selling price subject to tax.

The tire user fee must be separately stated on your sales invoice.

## How do I pay the fee, and when must I file?

You pay us by filing Form ST-8, Tire User Fee Return. We will automatically mail this form to you when you register to pay the fee. You must file your returns quarterly on or before

- April 20 for the first quarter,
- July 20 for the second quarter,
- October 20 for the third quarter, and
- January 20 of the following year for the fourth quarter.

## Questions?

For general information or tax filing questions, call:

**217 782-3336** or  
**1 800 732-8866**

Call our TDD (telecommunications device for the deaf ) at  
**1 800 544-5304**

visit our website at:  
**tax.illinois.gov**

or write:

**ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19044  
SPRINGFIELD IL 62794-9044**

Our business hours are 8:00 a.m. to 5:00 p.m. weekdays.

