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Tire User Fee

The information in this publication is current as of the date of the publication. Please visit our website at tax.illinois.gov to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

About this publication

Knowing how Illinois' tire user fee law applies to your business can save you time, trouble, and money. The information included in this publication will supply you with the general information most tire retailers need, help you collect the proper amount of fee due, and help you file your returns correctly.

As a retailer who sells or delivers tires in Illinois, you are responsible for

- collecting the tire user fee for every tire sale you make or paying that fee to your retail supplier,
- properly documenting the tax-exempt sales you make,
- sending the fee you have collected with your properly completed **Form ST-8, Tire User Fee Return**, by the due date, to the Illinois Department of Revenue, and
- keeping complete and accurate books and records for all tire sales and purchases.

Taxpayer Bill of Rights

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.

You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review or by taking the issue to court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other Department procedures, you may write us at the following address:

Problems Resolution Office
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

Get forms and other information faster and easier at tax.illinois.gov.

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Registering Your Business

If I am just starting my business, what do I do to register my account?

Register with the Department electronically using [MyTax Illinois](#):

If you do not have a MyTax Illinois account, select “Register a New Business (Form REG-1)” and complete the registration application. After you receive an email that your business is registered, you can activate your MyTax Illinois account. Please allow 24 hours from your registration confirmation email before activating a logon for MyTax Illinois. To create a MyTax Illinois account, return to MyTax Illinois, select the “Sign up” button, and then submit the requested information.

If you are a Corporation, S-Corp, Partnership, or LLC organization type and are registered for other tax accounts, and have a MyTax Illinois account, you can register for new tax types by simply logging into your existing MyTax Illinois account, selecting “More...” and then selecting “Register for New Tax Accounts” to complete registration.

Sole proprietorships can only register for new tax accounts by selecting “Register a New Business (Form REG-1)” and completing Form REG-1, the Illinois Business registration application.

Once your business is registered with the Department, you can activate your MyTax Illinois account. Please allow 24 hours from your registration confirmation email before activating a logon for MyTax Illinois.

If you choose to register using the paper application, complete and sign Form REG-1, Illinois Business Registration Application, allow 6-8 weeks for processing, and mail or fax it to:

**CENTRAL REGISTRATION DIVISION 3-222
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030
Fax: 217 785-6013**

For detailed information about registering your account, see Publication 113, Retailer’s Overview of Sales and Use Tax.

How do I activate a MyTax account?

Once your business is registered, you can activate your MyTax Illinois account. Please allow 24 hours from your registration confirmation email before activating a logon for MyTax Illinois. To activate an account for business, you can use one of the following options:

- Owner/Officer or Responsible Party Social Security Number
- PIN previously issued by the Department (used for certain electronic filing methods, such as Webfile and third-party tax software, separate from MyTax Illinois)
- Account Activity validation

This activation process is to help ensure only individuals who are authorized by their organization gain access to a business’s tax information.

If I am already registered as a retailer but will now sell or deliver tires in Illinois, what do I need to do?

You can use [MyTax Illinois](#) to add new tax registrations. After logging in to MyTax Illinois, choose “More...,” and then under the “Registration Information” panel, select “Register for New Tax accounts.”

Note: Sole proprietorships can only register for new tax accounts by selecting “Register a New Business (Form REG-1)” and completing Form REG-1, the Illinois Business registration application.

Do all tire retailers need to be registered with the Department for the Tire User Fee?

No. If you pay the fee to a retail supplier who is registered for the Tire User Fee and who agrees 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 fee collected on each transaction, and
- accept used tires for recycling from the tire retailer’s customers.

Registering Your Business

If all of my retail suppliers pay the fee, but I am already registered, should I discontinue my Tire User Fee registration?

Yes. If you are paying the fee to your retail supplier(s), you should discontinue your Tire User Fee registration. You can use [MyTax Illinois](#) to close tax accounts.

To request to close a tax account, after logging in to MyTax Illinois, next to the account on the Summary screen, choose "View more account options," and under the "Account Maintenance" panel, choose "Request to close account."

How will I know that I have successfully registered?

We will issue you a certificate of registration. This certificate is your permit to engage in the business of selling tangible personal property. It lists your Illinois Account ID, business name, address, effective date, the taxes you are registered for, and the date the certificate will expire.

You must display your certificate in the place of business for which it was issued and where it can be easily viewed by the public.

If you are already registered as a retailer but will now sell or deliver tires in Illinois in addition to making other retail sales, we will issue you an updated certificate of registration.

What if I discontinue my business or one of my business locations, change my business structure, or sell any or all of my business?

If you change the structure of your business, (for example, changing from a sole proprietor to a corporation) you must tell us to discontinue the old business entity, and register the new business entity by completing a new Form REG-1, Illinois Business Registration Application.

Note: Certificates of registration cannot be transferred.

In addition, you must update your registration information with the Department. [MyTax Illinois](#) allows you to close your existing business and register a new one or to maintain your registered locations. You can also contact our Central Registration Division so that we can update our records. It is very important for you to notify us when you go out of business.

You must complete and file Form CBS-1, Notice of Sale, Purchase, or Transfer of Business Assets, if, outside your usual course of business, you sell or transfer

- the major part of the stock of goods that you are in the business of selling,
- the furniture or fixtures of your business,
- the machinery and equipment of your business, or
- the real property of your business.

Form CBS-1 must be received no later than 10 days prior to the sale date or it will not be processed. See 86 Ill. Adm Code 140.1601 for more information.

Who do I contact if I have questions about registration?

For registration questions, see our Taxpayer Answer Center at tax.illinois.gov. If you cannot find an answer, you can email the Department from the Taxpayer Answer Center. You also can call our Central Registration Division at 217 785-3707.

Business Requirements for Retailers who File Form ST-8

On what sales must I collect and pay the Tire User Fee?

You must collect and pay the Tire User Fee if you sell or deliver new or used tires in Illinois at retail.

What tires are subject to the 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;
- aircraft;
- special mobile equipment (such as street sweepers, road construction and maintenance machinery); and
- implements of husbandry (farm wagons and combines).

What tires are excluded from the fee?

Tires excluded from the fee are, generally, those tires that are placed on a vehicle that is not transported or drawn upon a highway (e.g., 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 has not been placed on a vehicle wheel rim.

Note: Used tires sold at retail but which have not been reprocessed are subject to the fee.

What retail sales are exempt from the 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
- tires that are not delivered in Illinois

Note: Purchasers who are exempt from sales tax (such as government agencies, schools, charitable organizations, and religious organizations) are **not** exempt from paying the fee.

What is the amount of the fee?

The fee is \$2.50 per tire.

How do I show this fee on my invoices?

The Tire User Fee must be separately stated on your invoices.

What form must I use to report the Tire User Fee?

To pay this fee, all retailers that sell and deliver tires in Illinois must file Form ST-8, Tire User Fee Return.

How do I file if I have more than one site?

Because the Tire User Fee is imposed statewide, the same amount of fee is due at any site in Illinois where you make your sales. For each reporting period, report the combined sales from all of your sites on the same Form ST-8.

Must I file Form ST-8 even if I have no sales to report?

Yes. You must file a processable (signed) Form ST-8 for each reporting period regardless of whether or not there are receipts to report. You may file a “zero” return.

When is my return and fee payment due?

You must file your return and pay the fee due quarterly on or before

- April 20th for the first quarter (January-February-March) liability period
- July 20th for the second quarter (April-May-June) liability period
- October 20th for the third quarter (July-August-September) liability period
- January 20th for the fourth quarter (October-November-December) liability period

Note: Any time a due date falls on a weekend or state-recognized holiday, we adjust the due date to the next working day.

May I take a collection allowance when I file Form ST-8?

Yes, if you timely file and pay Form ST-8 you are allowed a collection allowance of 10 cents for each taxable tire sold.

Where do I file my return?

You can file Form ST-8 using [MyTax Illinois](#). If you are unable to use MyTax Illinois, you can mail your return to:

**ATTN TIRE USER FEE
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62776-0001**

Do not mail this in combination with any other type of return. Also, do not submit a paper form if you have already sent your return using MyTax Illinois.

You can also file Form ST-8 using a direct file service through an outside vendor.

What if I do not file and pay by the due date?

If you do not file your return and pay the fee due by the due date, you are not allowed a collection allowance and you will be assessed for any fee due plus penalty and interest. For detailed information about the penalties and interest that may apply, see PUB-103, Uniform Penalties and Interest.

Note: When sent through the U.S. mail, items filed with and payments made to the Department of Revenue are considered to be filed and received by the Department on the date of the post office cancellation mark. Private postage meters are not used to establish the date of receipt.

If items are filed with or payments made to the Department of Revenue but are not sent through the U.S. mail, they are considered to be filed on the date the Department receives them.

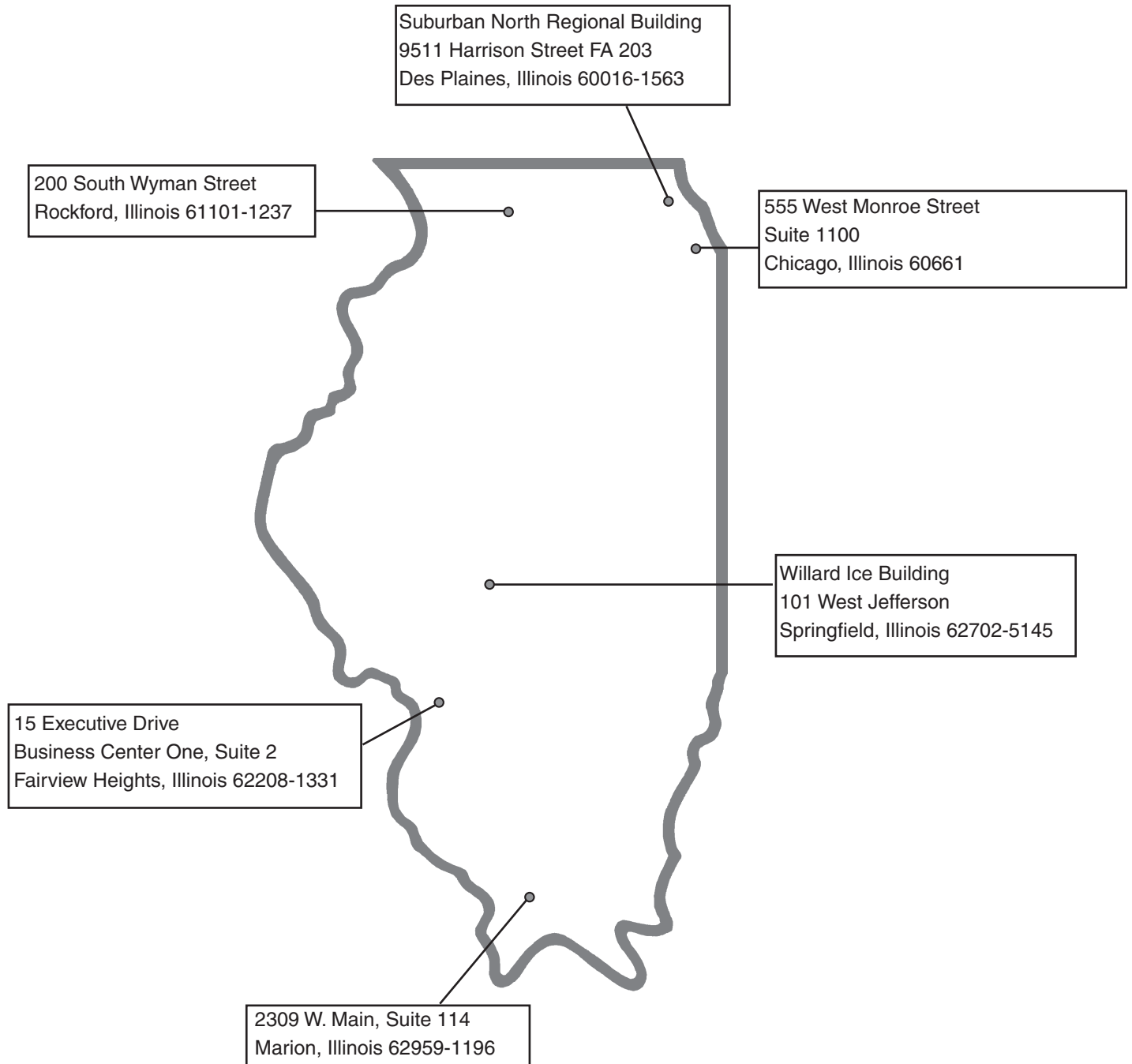
What if I make a mistake on my return?

If, after you file your Form ST-8, you find you made a mistake that resulted in an overpayment or an underpayment, or you forgot to send any necessary attachments, you must file an amended return (Form ST-8-X). If you filed your return using [MyTax Illinois](#), you can amend your return using that system. Amended returns are available on our website at tax.illinois.gov. For questions, you may visit our website at tax.illinois.gov or contact the Department at the numbers listed at the end of this publication.

What books and records must I keep?

The requirements for keeping books and records is the same for all retailers and can be found in Publication 113, Retailer's Overview of Sales and Use Tax.

Office Locations



Contact Information

Visit our website at tax.illinois.gov. For specific phone number and email contacts see our [Contact Us](#) page.

Call us at **1 800 732-8866** or **217 782-3336**.

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

Write us at Illinois Department of Revenue, PO Box 19001, Springfield, IL 62794-9001.

Call our 24-hour Forms Order Line at **1 800 356-6302**.