



Publication 118

April 2024

Tire User Fee

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 (IDOR), and
- keeping complete and accurate books and records for all tire sales and purchases.

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 writing 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.

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, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to file for 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

For information or forms, visit IDOR's website at: tax.illinois.gov

Legal References..... 3

Registering Your Business

If I am just starting my business, what do I do to register?..... 3

How do I activate a MyTax Illinois logon? 3

How will I know that I have successfully registered? 3

If I am already registered as a retailer but will now sell or deliver tires in Illinois, what do I need to do?..... 4

Do all tire retailers need to be registered with IDOR for the Tire User Fee? 4

If all of my suppliers pay the fee, but I am already registered, should I discontinue my Tire User Fee registration? 4

What if I change the location of my business? 4

What if I discontinue my business or one of my locations or change my business structure?..... 4

Who do I contact if I have questions about registration?..... 5

Business Requirements for Retailers who File Form ST-8

On what sales must I collect and pay the Tire User Fee? 6

What tires are subject to the fee? 6

What tires are excluded from the fee?..... 6

What retail sales of tires are exempt from the fee? 6

What is the amount of the fee?..... 6

How do I show this fee on my invoices?..... 6

What form must I use to report the Tire User Fee? 6

How do I file if I have more than one site?..... 6

Must I file Form ST-8 even if I have no sales to report? 7

When is my return and fee payment due?..... 7

May I take a collection allowance when I file Form ST-8?..... 7

Where do I file my return? 7

What if I do not file and pay by the due date? 7

What if I make a mistake on my return? 7

What books and records must I keep? 7

Legal References

Statutory

[415 ILCS 5/55.8 - 5/55.15](#)

Registering Your Business

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

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

If you are not already registered, select “Register a New Business (Form REG-1)” and complete the registration application.

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 submit it via email, fax, or mail to:

CENTRAL REGISTRATION DIVISION 3-222

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19030

SPRINGFIELD IL 62794-9030

Fax: 217 785-6013

Email: REV.CentReg@Illinois.gov

For detailed information about registering your account, see [Publication 113, Retailer's Overview of Sales and Use Tax](#).

How do I activate a MyTax Illinois logon?

Once your business is registered, you can activate your MyTax Illinois logon. Please allow 24 hours from your registration confirmation email before activating a logon for MyTax Illinois. To activate a logon for a business, select the taxpayer ID type. You can use one of the following options to validate the activation:

- Owner/Officer or Responsible Party Social Security Number
- PIN previously issued by IDOR (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.

Once you have activated your MyTax logon, if you are a Corporation, S-Corp, Partnership, or LLC organization type and are registered for other tax accounts, you can register for the ST-8 or other new tax types through your existing MyTax Illinois logon by 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, Illinois Business Registration Application, on the MyTax home screen.

How will I know that I have successfully registered?

We will issue you a Certificate of Registration (Certificate) when you register for the Retailers' Occupation Tax (“sales tax”) and Use Tax. You are required to have this Certificate if you engage in the business of selling tangible personal property. The Certificate lists your Sales and Use Tax Account ID, your business name and address, the effective date, the tax for which you are registered, and the date the Certificate will expire. You will not receive a separate Certificate of Registration for your ST-8 account registration.

MyTax Illinois is the primary method you should use to obtain and print or download a copy of your Certificate of Registration. From your MyTax logon, the Certificate of Registration is located by selecting “View more account options” in the ST-1 Sales/Use Tax panel and then “View Account Letters” in the “Letters and Messages” panel. If you are unable to print or download a copy of your business's Certificate of Registration, you can also contact our Central Registration Division by calling **217 785-3707** or emailing REV.CentReg@Illinois.gov to request a paper copy be mailed to you.

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.

Otherwise, you can complete an updated paper Form REG-1 and REG-1-L, Illinois Business Site Location Information, available on our website at tax.illinois.gov and submit it via email, fax, or mail.

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

No. If you pay the fee to a 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 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.

The tire retailer must maintain records showing that the appropriate fee was paid to the supplier and that the 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.

If all of my 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 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.”

Otherwise, you may discontinue your Tire User Fee registration by calling us at **217 785-3707**, emailing us at REV.CentReg@Illinois.gov, or by writing to the Central Registration Division at the address provided on the previous page.

What if I change the location of my business?

If you change the location of your business or, if you are a multiple location filer and one of your locations changes, you can update your registered locations on your ST-1 account using MyTax Illinois.

What if I discontinue my business or one of my locations or change my business structure?

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 IDOR. MyTax Illinois allows you to close your existing business, register a new one, or maintain your existing locations on your ST-1 account. You can also contact our Central Registration Division or send us a completed paper [registration form](#) depending on the change or update needed.

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 filed with IDOR at least ten (10) days prior to the sale date or it will not be processed. See [86 Ill. Adm Code 130.1701](#) for more information.

Who do I contact if I have questions about registration?

For registration questions, see our Taxpayer Answer Center, available on our website at tax.illinois.gov. If you cannot find an answer, you can email IDOR from the Taxpayer Answer Center. You also can email our Central Registration Division at REV.CentReg@Illinois.gov or call us 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 of tires are exempt from the fee?

Certain retail sales that are exempt from sales tax may be subject to the Tire User Fee. For example, although sales to government agencies, schools, and charitable organizations are exempt from sales tax, they are not exempt from the Tire User Fee.

The following retail sales are exempt from the Tire User Fee:

- 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

What is the amount of the fee?

The fee is \$2.50 per tire.

When figuring Illinois sales tax (Retailers' Occupation Tax) on tires, do not include the Tire User Fee in the selling price subject to tax.

How do I show this fee on my invoices?

The Tire User Fee must be separately stated on your invoices; however, it is not included in the gross receipts of the retailer for sales tax purposes.

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

To pay this fee, all retailers who sell and deliver tires in Illinois (excluding retailers who pay this fee directly to their supplier) 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 20 for the first quarter (January, February, March) liability period
- July 20 for the second quarter (April, May, June) liability period
- October 20 for the third quarter (July, August, September) liability period
- January 20 for the fourth quarter (October, November, December) liability period

Note: If the due date falls on a weekend or holiday, your return and payment are due the next business 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, Penalties and Interest for Illinois Taxes.

Note: When sent through the U.S. mail, items filed with and payments made to IDOR are considered to be filed and received by IDOR 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 IDOR but are not sent through the U.S. mail, they are considered to be filed on the date IDOR 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 Form ST-8-X, Amended Tire User Fee Return. If you filed your return using MyTax Illinois, you can amend your return using that system. Form ST-8-X is also available on our website at tax.illinois.gov.

If you have questions, visit our website at tax.illinois.gov or call us at 1 800 732-8866, 217 782-3336, or 1 800 544-5304 (TTY).

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.

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, 217 782-3336, or 1 800 544-5304** (TTY).
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**.

