



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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TIRE RETAILER INFORMATION SHEET

Per NRS 444A, effective January 1, 1992, a tire surcharge fee of \$1.00 per tire for a vehicle, shall be collected. "Tire for a vehicle" includes a tire for a motorized vehicle that is 12 inches or larger in diameter, but does not include a recapped tire or used tire which is sold again. "Vehicle" means any device in, upon or by which any person or property is or may be transported or drawn upon land. The term does not include:

- a) Devices moved by human or electrical power;
- b) Commercial coaches as defined in NRS 489.062; and
- c) Mobile homes as defined in NRS 489.120.

A person who sells a new tire for a vehicle to a customer for his use and not for resale shall collect from the purchaser, at the time he collects the applicable sales and use taxes for the sale, a fee of \$1.00 per tire. The seller shall transmit 95 percent of the collections to the Department of Taxation on forms provided. Currently, the fee is due the last day of the following month. The remaining 5 percent may be retained by the seller to cover his related administrative costs.

Your name will be put on a mailing list and you will receive reporting forms on a monthly basis approximately the 10th of each month. If you no longer sell tires at retail and are not subject to the tire fee, contact the Carson City office to be removed from the list.

Questions regarding the tire fee should be directed to the Tax Examiner for the Tire Surcharge Fee in the Carson City office of the Department of Taxation at (775) 684-2000 or by writing to Department of Taxation, 1550 College Parkway #115, Carson City, Nevada 89706.