

# **NOTICE OF PROPOSED REGULATIONS**

In accordance with State Government Article § 10-112.1, Annotated Code of Maryland, notice is hereby given that the Comptroller of Maryland has proposed the following new or amended regulations. The published regulations can be found in the January 9, 2026, edition of the [Maryland Register](#).

## **Title 03 COMPTROLLER OF THE TREASURY**

### **Subtitle 08 NEW TIRE FEE AND TIRE RECYCLING FEE**

#### **Chapter 01 General Regulations**

Authority: Environment Article, §9-228, Annotated Code of Maryland, *Transportation Article*, §22-421, Annotated Code of Maryland

##### **.01 Definitions.**

A. For purposes of the *new tire fee* and the tire recycling fee, the following terms have the meaning indicated.

B. Terms Defined.

(1) "First sale" means a sale of a new tire that is not a sale to a wholesaler or out-of-state retailer.

(2) "New Tire Fee" means the fee imposed under the *Transportation Article*, §22-421, Annotated Code of Maryland.

[(1)] (3) "Tire" means a continuous rubber or similar material or synthetic material which is pneumatically designed or intended to cover or encircle a wheel which is manufactured for use on any:

(a)—(d) (text unchanged)

(4) "Tire Dealer" means a person who sells new tires to:

(a) A seller of tires in the State that is not a tire wholesaler; or

(b) A consumer of a tire on which a recycling fee has not been paid.

(5) "Tire Recycling Fee" means the fee imposed under the *Environment Article*, §9-228, Annotated Code of Maryland.

[(2)] (6) Tire Wholesaler.

(a)—(b) (text unchanged)

##### **.02 Tire Wholesaler Certificate.**

A. A tire dealer does not pay the *new tire fees* or the tire recycling fees on tires sold to a tire wholesaler. If a tire dealer does not know, or cannot ascertain, whether a buyer is a tire wholesaler, the tire dealer should request a written statement from the buyer certifying that the buyer is a tire wholesaler.

B. Form of Certificate. A particular form for the certificate is not required, but it shall:

(1) (text unchanged)

(2) Contain the buyer's *new tire fee* or recycling fee account number; and

(3) (text unchanged)

C. (text unchanged)

D. Notwithstanding the provision in Regulation .03 of this chapter, a tire dealer shall keep a certificate for a period of 4 years after the last sale upon which the tire dealer relies upon the certificate to avoid the payment of the *new tire fee* or the tire recycling fee.

E. A certificate does not relieve a tire dealer from paying *new tire fees* or tire recycling fees unless the certificate is accepted in good faith. A tire dealer who knows or should know that a buyer is not a tire wholesaler is required to pay the fees on tires sold to that buyer without regard to any certificate which that buyer may provide.

F. Buyers of tires who are not tire wholesalers do not have the option of buying tires free of *new tire fees or* tire recycling fees and paying the fees directly to the Comptroller.

**.03 Records.**

A.—C. (text unchanged)

D. If a seller of new tires in the State fails to keep the records required, the Comptroller may compute any *new tire fees or* tire recycling fees which are due by using a factor that the Comptroller develops by:

(1)—(3) (text unchanged)

E. If the seller of new tires in the State fails to keep the records required, the computation of *the new tire fee and* the tire recycling fee under § D of this regulation is presumptively correct.

**.04 Returns.**

A. Filing Requirements. A person who is responsible for paying *the new tire fee or* the tire recycling fee on tires sold during the course of a month shall file with the Comptroller a [report of]return reporting those sales, accompanied by payment of *the new tire fee and* the tire recycling fee, by the 21st day of the succeeding calendar month.

B. Filing Basis.

(1) If the Comptroller determines from an application for a *new tire fee account or* tire recycling fee account, previous reporting history, or through audit that a person subject to the tire recycling fee and *new tire fee* is expected to remit less than [\$100] \$750 per month in *total fees*, the Comptroller may assign that person a filing basis that is less frequent than monthly.

(2) A person assigned a filing basis which is other than monthly shall notify the Comptroller whenever that person has reason to believe that future *new tire fee or* tire recycling fee payment obligations will average more than [\$100] \$750 in *total fees* per month.

(3) A person assigned a filing basis which is less frequent than four times per year, shall file with the Comptroller a supplemental return for any month, other than the month or months for which scheduled returns are due, in which fees due for that month exceed [\$100] \$750. This return, which is due by the due date set forth in § A of this regulation, shall also encompass any previously unreported fees accrued since the person's most recently filed return. Filing of this return does not affect a person's liability to file the next scheduled return.

C. The Comptroller shall [mail]make the tire [recycling] fee return available to registrants, either electronically or by mail, [appropriate returns] well in advance of due dates. The failure to receive a return from the Comptroller does not, however, alter a person's obligation to file on time. A person who has not received a return from the Comptroller far enough in advance of the due date to avoid a late filing shall request an additional form from the Comptroller or file a signed schedule providing the information normally required on a return, together with the fees due, on or before the due date.

D. A person registered with the Comptroller for *the new tire fee or* the tire recycling fee shall file returns in accordance with that person's filing schedule, even if fees are not due.

E. (text unchanged)