

§4832. Fee imposed

1. Imposition. A fee is imposed on the retail sale in this State of new tires and new lead-acid batteries in the amount of \$1 per tire or lead-acid battery. A fee in the same amount is imposed on the storage, use or other consumption in this State of tires and lead-acid batteries purchased new in this State by the user or purchased outside the State by the user unless the fee imposed by this section has been paid.

[PL 2003, c. 390, §23 (AMD).]

1-A. Repeal.

[PL 2003, c. 390, §24 (RP).]

2. Exemption. Transactions that, under the laws of this State, are not subject to taxation in accordance with Part 3 are exempt from the fee imposed by subsection 1. Sales of any items that occur as part of a sale of a trailer, a mobile home or any motorized vehicle are exempt from the fee imposed by subsection 1.

[PL 1991, c. 546, §31 (AMD).]

SECTION HISTORY

PL 1989, c. 585, §B (NEW). PL 1989, c. 927, §5 (AMD). PL 1991, c. 546, §31 (AMD). PL 1995, c. 368, §NN2 (AMD). PL 2003, c. 390, §§23,24 (AMD).

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