

**§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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