



# Waste Tire Management Fee Exempt Purchase Certificate

# MT-171

(9/04)

(for use on or after September 19, 2004)

**To be completed by the purchaser and given to the seller.**

*(Please print or type)*

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

**Check one:** Single-purchase certificate

Blanket certificate

My purchase is exempt from the waste tire management fee for the reason indicated below. *(Check the box next to the exemption you are claiming.)*

- (a) The purchase is for resale.
- (b) The purchase is for new tire(s) that will be installed for use on, or as part of, one of the following:
  - (1) Electrically driven mobility-assistance devices operated or driven by persons with a disability.
  - (2) Go-carts: small motorized devices with four wheels created for off-road use that cannot be registered as either a motor vehicle or ATV.
  - (3) Golf carts.
  - (4) Go-peds: devices, like a skateboard or scooter, that have a motor attached and a handle for a standing rider.
  - (5) Mini-bikes: small motorized devices with two wheels created for off-road use that do not qualify as limited-use motorcycles, motorcycles, or ATVs.
  - (6) Motor-assisted bicycles: bicycles that have a small motor attached that do not qualify for registration as limited-use motorcycles, motorcycles, or ATVs.
  - (7) Vehicles that run only upon rails or tracks.
  - (8) Aircraft.
  - (9) Equipment excluded from the definition of *trailer* under Vehicle and Traffic Law section 156 (e.g., a welder mounted on a chassis or an air compressor mounted on wheels).
- (c) The purchase is for use on a governmental vehicle of the United States, its agencies and instrumentalities, the state of New York, its agencies, instrumentalities, and political subdivisions. Complete the certification below.

<i>This is to certify that I, the undersigned, am a representative of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated below; and that the tires are for a governmental vehicle and have been or will be paid for by that governmental entity.</i>			
Governmental entity <i>(federal, state, or local)</i>		Agency, department, or division	
Employee name <i>(print or type)</i>	Employee title	Employee signature	Date / /

If this is a blanket certificate and in the future I make a purchase that does not qualify for the exemption, I will pay the fee to the seller at the time of purchase.

I certify that the above statements are true and correct. I make these statements with the knowledge that willfully issuing a false or fraudulent certificate is a misdemeanor under section 210.45 of the Penal Law. I also understand that the New York State is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of purchaser	Print name	Date
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## Instructions

### General information

When the waste tire management fee was originally enacted, it applied to new tires sold on or after September 12, 2003, that were for use on cars, trucks, motor homes, buses, and trailers, or any other vehicle that could qualify for registration under section 401 of the Vehicle and Traffic Law (VTL).

Beginning September 19, 2004, the fee is expanded to include new tires sold for use on: cars, trucks, motor homes, buses, and trailers, or any other vehicle that could qualify for registration under section 401 of the VTL; motorcycles that could qualify for registration under section 410 of the VTL; limited-use vehicles as defined in section 121-c of the VTL that could qualify for registration under section 2261 of the VTL; and all-terrain vehicles (ATVs) as defined in section 2281 that could qualify for registration under section 2282 of the VTL.

Consequently, the waste tire fee now applies to new tires sold for use on nearly all self-propelled or towed vehicles that could be registered for any reason. (Refer to *Tires for exempt vehicles* below for information on vehicles that are exempt.) The fee also applies to new tires sold with a new or used vehicle, including spare tires, whether they are full-size or for emergency use only.

The fee does not apply to recapped or resold (used) tires, or to mail-order, phone-order, or Internet sales in which the tires are delivered to the purchaser by the U.S. Postal Service or a common carrier.

### Exempt sales

The following sales of new tires are not subject to the waste tire management fee.

#### Tires for resale

New tires that are purchased solely for the purpose of resale are not subject to the waste tire management fee at the time of purchase for resale. A purchase of new tires by a dealer of used vehicles for installation on a vehicle that will be sold by the dealer is a purchase for resale and is not subject to the waste tire management fee at the time of purchase by the dealer. Similarly, a dealer of new vehicles purchasing new tires for installation on a new vehicle prior to delivery to a customer is purchasing for resale.

New tires purchased for installation on leased vehicles or rental vehicles are not purchased for resale.

#### Tires for exempt vehicles

New tires purchased for use on, or as part of, the following vehicles are not subject to the fee:

- (1) Electrically driven mobility-assistance devices operated or driven by persons with a disability.
- (2) Go-carts: small motorized devices with four wheels created for off-road use that cannot be registered as either a motor vehicle or ATV.
- (3) Golf carts.
- (4) Go-peds: devices, like a skateboard or scooter, that have a motor attached and a handle for a standing rider.
- (5) Mini-bikes: small motorized devices with two wheels created for off-road use that do not qualify as limited-use motorcycles, motorcycles, or ATVs.

- (6) Motor-assisted bicycles: bicycles that have a small motor attached that do not qualify for registration as limited-use motorcycles, motorcycles, or ATVs.
- (7) Vehicles that run only upon rails or tracks.
- (8) Aircraft.
- (9) Equipment excluded from the definition of *trailer* under Vehicle and Traffic Law section 156 (e.g., a welder mounted on a chassis or an air compressor mounted on wheels).

### Governmental entities and certain other exempt organizations

Sales to the following are exempt from the waste tire management fee:

- the state of New York, its agencies, instrumentalities and political subdivisions;
- the United States, its agencies and instrumentalities;
- limited dividend housing companies exempt under section 93(1) of the Private Housing Finance Law; and
- nonprofit property and casualty insurance companies exempt under section 6707 of the Insurance Law.

### Documentation of exempt sales

If you are purchasing new tires for either resale or installation on an exempt vehicle, you must complete this form and give it to the seller at the time of purchase.

If you are purchasing new tires for a governmental entity, you may provide a governmental purchase order or other appropriate governmental document as proof of an exempt purchase, or you may complete this form and give it to the seller at the time of purchase.

If you are purchasing new tires for a limited dividend housing company or a nonprofit property/casualty company, you must give the seller a copy of your sales tax exemption letter issued by the Tax Department.

The seller should obtain a completed exemption certificate from the purchaser as proof that the sale is exempt from the waste tire management fee. In the absence of this certificate, the seller must obtain other documentation that the sale was exempt.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100  
Business Tax Information Center: 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M. eastern time).



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.