VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 An Act to amend and reenact § 10.1-1422.4 of the Code of Virginia, relating to the Waste Tire Fund.

3 [H 2012] 4

Approved

Be it enacted by the General Assembly of Virginia:

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1. That § 10.1-1422.4 of the Code of Virginia is amended and reenacted as follows:

§ 10.1-1422.4. Partial reimbursement for waste tires; eligibility; promulgation of regulations.

- A. The intent of the partial reimbursement of costs under this section is to promote the use of waste tires by enhancing markets for waste tires or chips or similar materials.
- B. Any person who (i) purchases waste tires generated in Virginia and who uses the tires or chips or similar materials for resource recovery or other appropriate uses as established by regulation may apply for partial reimbursement of the cost of purchasing the tires or chips or similar materials or (ii) uses but does not purchase waste tires or chips or similar materials for resource recovery or other appropriate uses as established by regulation may apply for a reimbursement of part of the cost of such use.
- C. To be eligible for the reimbursement (i) the waste tires or chips or similar materials shall be generated in Virginia, and (ii) the user of the waste tires shall be the end user of the waste tires or chips or similar materials. The end user does not have to be located in Virginia.
- D. Reimbursements from the Waste Tire Trust Fund shall be made at least quarterly. Any costs reimbursed under this section shall not exceed seventy-five percent of the previous year's collections as certified by the Department of Taxation.
- E. The Board shall promulgate regulations necessary to carry out the provisions of this section. The regulations shall include, but not be limited to:
 - 1. Defining the types of uses eligible for partial reimbursement;
 - 2. Establishing procedures for applying for and processing of reimbursements; and
 - 3. Establishing the amount of reimbursement.
- F. For the purposes of this section "end user" means (i) for resource recovery, the person who utilizes the heat content or other forms of energy from the incineration or pyrolysis of waste tires, chips or similar materials and (ii) for other eligible uses of waste tires, the last person who uses the tires, chips, or similar materials to make a product with economic value. If the waste tire is processed by more than one person in becoming a product, the end user is the last person to use the tire as a tire, as tire chips, or as similar material. A person who produces tire chips or similar materials and gives or sells them to another person to use is not an end user.