

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-87(6)M
Highway Use Tax
July 8, 1987

Subject: Thirteenth Series Regulations
Section 474.10 Thirteenth Series Permits
and Stickers (Tax Law, §509, subd. 8.)

(a) The 12th series highway use tax permits and stickers with the letters "HUT" issued for use on all motor vehicles on and after January 1, 1985 will expire on December 31, 1987. Also, the 12th series automotive fuel carrier permits and stickers with the letters "AFC" issued for use on all motor vehicles transporting automotive fuel (see sections 470.1(b)(2) and 473.7(c) of this Title for vehicles required to have automotive fuel carrier permits and stickers) on or after January 1, 1985 will expire on December 31, 1987.

(b) Pursuant to the authority contained in subdivision 8 of section 509 of the Tax Law, a 13th series of permits and stickers will be issued to be used on and after January 1, 1988 on all trucks, tractors and other self-propelled devices and all trailers, semi-trailers and other non-self-propelled devices transporting automotive fuel. The 13th series permits and stickers may be displayed and used as early as October 1, 1987. The 13th series permits and stickers must be displayed on and after April 1, 1988. The permits and stickers will be issued as follows:

(1) Automotive fuel carriers ("AFC") permits and distinctively colored stickers must be obtained and displayed for all trucks and other self-propelled devices and trailers, semi-trailers and other attached devices transporting automotive fuel. A tractor or other self-propelled device which transports automotive fuel only by drawing a trailer, semitrailer or other non-self-propelled devices does not require the AFC permit and sticker if it displays a highway use tax sticker and carries a highway use tax permit. Thus, a tractor having a HUT permit and sticker which sometimes draws a trailer carrying automotive fuel and sometimes draws trailers carrying other goods is not required to obtain or display an AFC permit or sticker, but the trailer carrying automotive fuel is required to obtain and display an AFC permit and sticker. AFC stickers are required even though the vehicle is on occasion operated empty, as, for example, after it has completed all of its deliveries. A truck, tractor or other self-propelled device is not transporting automotive fuel when the only automotive fuel which it carries is the automotive fuel in its fuel tanks intended for its propulsion. The AFC stickers will be blue with black printing.

(2) A highway use tax ("HUT") permit and sticker must be obtained and displayed for all trucks, tractors and other self-propelled devices subject to the highway use taxes imposed by Article 21 of the Tax Law, except those described in paragraph (1) of this subdivision for which an AFC permit and sticker is obtained and displayed. The HUT sticker will be red with black printing.

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(3) All stickers will be approximately four-and-one-half inches wide and three inches in height. They will be numbered consecutively coinciding with the number of the highway use tax or automotive fuel carrier permit and will be waterproof and pressure sensitive with adhesive on the back. The 13th series permit forms are scheduled to expire on December 31, 1990.

(c) A 13th series permit and sticker may be obtained by filing an application with the permit renewal unit together with payment of the required fees. If the application for such a permit and sticker is received by the permit renewal unit or is postmarked by the United States Postal Service on or before December 31, 1987 for a motor vehicle for which a valid 12th series permit and sticker is still in effect, the fee for the 13th series permit and sticker for a truck, tractor or other self-propelled vehicle will be \$4, the fee for the 13th series AFC permits and stickers for a trailer or other nonself-propelled vehicle will be \$2 and the fee for the 13th series special permits and stickers (applicable to a carrier transporting motor vehicles by saddle or full mount mechanisms or a combination of both) will be \$4. Any application for such a permit and sticker received by the permit renewal unit or postmarked after December 31, 1987 or personally delivered after December 31, 1987, or any application for a motor vehicle for which the proper permit and sticker is not in effect, will be considered a new application and must be accompanied by a fee of:

(1) \$15 for each 13th series permit and sticker for a truck, tractor or other self-propelled device;

(2) \$5 for each 13th series AFC permit and sticker for a trailer or other nonself-propelled device; and

(3) \$5 for each 13th series special permit and sticker plus \$200 for initial permission to use special permits and stickers.

(d) Preprinted renewal applications, in duplicate (Form TMT-1.2), for 13th series permits and stickers will be mailed to carriers registered with the Department of Taxation and Finance commencing October 1, 1987. Form TMT-1.2 is to be used whether the application is for a highway use tax permit and sticker or an automotive fuel carrier permit and sticker. Failure on the part of any carrier to receive the forms will not, however, excuse any delay in filing the renewal application. Carriers not supplied with the preprinted renewal applications must obtain them from the permit renewal unit.

(e) Renewal applications must be made on Form TMT-1.2. The renewal application should list each motor vehicle for which a 13th series renewal permit and sticker is requested. The required fee for each motor vehicle listed must accompany the renewal application. The fee should be paid by check or money order, payable to "Commissioner of Taxation and Finance." All of the required information must be set forth in the renewal application. In particular, the unloaded weight and maximum gross weight of a truck, tractor or other self-propelled device must be completed. These weights, at which any such motive powered device is operated or is to be operated on the public highways of New York State, are also the weights which must be reported for computation of tax. The maximum gross weight of the motor vehicle - that is, the

unloaded weight of the motor vehicle plus the unloaded weight of the heaviest trailer, semitrailer, dolly or other vehicle or device to be drawn by the motor vehicle plus the weight of the maximum load to be carried or drawn by the motor vehicle - is the weight to be used in computing laden miles if the carrier elects the maximum gross weight method. Unladen miles under such method are to be computed at the unloaded weight of the tractor, if the motive powered unit is a tractor and, in all other cases, by the combined unloaded weight of the motive powered unit and all other trailers or other devices drawn by the motive powered unit. The maximum gross weight and unloaded weight of trailers, semitrailers, dollies and other attached devices for which an AFC permit and sticker is required should be supplied, but the information will be used for purposes of issuing permits only and not for computation or enforcement of tax.

(f) In lieu of submitting the renewal application on Form TMT-1.2, any carrier with over 500 vehicles which require renewal permits and stickers (whether highway use tax or automotive fuel carrier, or a combination of both) or any carrier that renewed by magnetic tape the 12th series permits and stickers has the option of renewing by magnetic tape in the following manner:

(1) A test computer tape consisting of a carrier's entire current vehicle information file must be submitted as soon as possible after January 1, 1987 to enable the Department of Taxation and Finance to verify the tape and to enable the carrier to resubmit a tape in case of error. No test tapes will be accepted unless received by the Department on or before August 31, 1987.

(2) If the test computer tape meets the tax filing specifications and qualifications required by this Department, Form TMT-22, Application to Submit New York State Highway Use Permit and/or Automotive Fuel Carrier Permit Renewal Information on Magnetic Tape, will be mailed. In order for a renewal permit and sticker to be issued, the completed form together with a fee of \$4 for each renewal permit and sticker for each truck, tractor or other self-propelled device and \$2 for each renewal permit and sticker for a trailer or other nonself-propelled device which carries automotive fuel must be returned to the Department on or before September 30, 1987.

(3) Thirteenth series permits and stickers will then be mailed between October 1, 1987 and October 31, 1987 to be assigned by the carrier to the vehicles which require renewal permits and stickers.

(4) A carrier renewing by magnetic tape must prepare a production renewal tape consisting of one header record followed by motor vehicle records for every motor vehicle to which an unassigned 13th series permit and sticker were issued indicating the vehicle to which each permit and sticker has been assigned. The tape must be received on or before February 15, 1988.

(5) Credit will be given for 13th series highway use tax permits and stickers or automotive fuel carrier permits and stickers, or both, which are not assigned to a vehicle by a carrier if the permits and stickers are returned to the permit renewal unit unused. Upon request, unused 13th series highway use tax permits and stickers may be converted to new registrations of vehicles which have not had a prior HUT permit issued, with the submission of the additional fee

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of \$11 for each permit and sticker for a truck, tractor or other self-propelled device. Unused automotive fuel carrier permits and stickers must be returned for credit.

(6) All forms, tapes, remittances and correspondence pertinent to the usage of magnetic tapes for renewals should be mailed to the New York State Department of Taxation and Finance, Attention: Business Tax Registration Section, Permit Renewal Unit, W.A. Harriman Campus, Albany, NY 12227-0163.

(7) A carrier which does not avail itself of the option provided by this subdivision must comply with the other provisions of this section to obtain 13th series renewal permits and stickers.

(g) All renewal applications for the 13th series permits and stickers and the fees must be mailed to the Department of Taxation and Finance, Business Tax Registration Section, Permit Renewal Unit, W.A. Harriman Campus, Albany, NY 12227-0163.

(h) Applications for permits and stickers for all newly registered motor vehicles must be made on Form TMT-1. All motor vehicles newly registered on or after October 1, 1987 will be issued 13th series permits and stickers.

(i) The Department of Taxation and Finance will approve or reject each application. If the application is approved, a new permit and sticker will be mailed to the address on the application form, unless the carrier furnishes a different mailing address. The Department will not approve any application for a 13th series permit and sticker for any motor vehicle if a suspension or revocation of any prior series permit or sticker issued therefor is in effect at the time of the application or if the applicant is delinquent in the filing of truck mileage tax, fuel use tax or combined truck mileage and fuel use tax returns, or is delinquent in the payment of any such taxes.

(j) The 12th series permits and stickers need not be surrendered to the Department for cancellation on December 31, 1987, their expiration date, but the stickers must be removed from motor vehicles, and the stickers and permits must be destroyed.

(k) The 13th series permits and stickers may be used as soon as received. The issuance of renewal 13th series permits and stickers will commence on or about October 1, 1987.

(l) In order to give ample opportunity for compliance, an extension of time for the months of January, February and March 1988 is granted for the display of either the 12th series highway use tax or automotive fuel carrier permits and stickers or the 13th series highway use tax or automotive fuel carrier permits and stickers.

(m) Emergency permits, other than trip-lease permits, obtained on and after October 1, 1987 will be converted into 13th series permits and stickers at no additional fee.

(n) All of the provisions of this section also apply to special permits and stickers (see section 474.8 of this Part) with the following exceptions:

(1) The special stickers are not to be affixed to the vehicle but are to remain in the possession of the driver and be available for inspection by enforcement authorities.

(2) The renewal application form for the special permits and stickers is Form TMT-1.6, Renewal Application for Special Highway Use Permit.

(3) The replacement series of special permit forms are scheduled to expire on December 31, 1990.

(4) The replacement series of special stickers will be of the same size but will have the letters "SP" before the sticker number.

(5) The fee for each renewal 13th series special permit and sticker will be \$4 per vehicle. The fee for each new 13th series special permit and sticker will be \$5.

(o) All of the other provisions of Article 21 of the Tax Law and of the truck mileage and fuel use taxes regulations set forth in this Subchapter not inconsistent with such Article are applicable to the 13th series permits and stickers.

(p) Vehicles are to be listed on the returns according to the 12th series or 13th series permit numbers beginning with the returns covering operations commencing October 1, 1987 through March 31, 1988. The 12th series permit numbers should be listed on returns for all prior months or periods. Carriers must use the 13th series permit numbers for all vehicles newly registered on and after October 1, 1987. Beginning with the month of April, 1988 only 13th series permit numbers may appear on returns.