

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

TSB-M-79 (4)M  
Motor Fuel  
August 1979

Subject: Allowance For Off Highway Use Concrete Mixer Trucks

The present off highway use allowance not to exceed 37½% of the total fuel consumed by concrete mixer trucks operating both on and off the public highways of this State which may be included in claims for refund of motor fuel tax or taken as a credit on diesel motor fuel tax returns will be allowed through the taxable period ended August 31, 1979.

As a result of tests conducted by the Audit Division in cooperation with representatives of the transit mix industry, it has been determined that an allowance not to exceed 26% more closely represents the actual consumption of fuel by such vehicles in off highway use.

Effective September 1, 1979, an allowance not to exceed 26% of the total fuel consumed by concrete mixer trucks operating both on and off the public highways of this State will be allowed for off highway use which may be taken as a credit on diesel motor fuel tax returns or included in claims for refund of motor fuel tax.