

Increased Fees for Certain Highway Use Tax Certificates of Registration

Chapter 57 of the Laws of 2009 amended Article 21 of the Tax Law to change the fees for certain highway use tax (HUT) certificates of registration.

Effective April 7, 2009, the application fee for an automotive fuel carrier (AFC) certificate of registration for any trailer, semi-trailer, dolly, or other attached device used for transporting automotive fuel is increased from \$5 to \$15.

The amendments also provide that when the Tax Department requires the replacement of all outstanding certificates of registration under section 509(8) of the Tax Law, the renewal fee is increased to \$15. Prior to the amendments, the renewal fee for any truck, tractor, or other self-propelled vehicle was \$4, and the renewal fee for any trailer, semi-trailer, dolly, or other attached device used for transporting automotive fuel was \$2.

The application fees for all other certificates of registration, including trip certificates of registration, remain unchanged.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.