

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

TSB-M-82 (13.1)M
Highway Use Tax
March 3, 1983

Subject: Automotive Fuel Carriers
Supplement to TSB-M-82(13)M

An amendment to the Highway Use Tax Law effective September 1, 1982 requires that every motor vehicle (truck, tractor or trailer) subject to that Law transporting automotive fuel, as a load, while operating on New York State highways must display in addition to the highway use tax sticker, a special automotive fuel carrier (AFC) permit and a distinctively colored AFC sticker. However, an amendment to the Regulations granted an extension of time through January 31, 1983 for the display of the special AFC permits and stickers (see TSB-M-82(13)M).

A more recent amendment to the Law exempts any tractor, which does not actually carry the automotive fuel but merely hauls the trailer which carries the fuel, from the requirement to display the special AFC permit and sticker. Also, the grace period for the display of the special AFC permit and sticker was extended from January 31, 1983 to February 28, 1983.

On and after March 1, 1983 any truck or trailer subject to the requirements of the Highway Use Tax Law which transports automotive fuel, as a load, on New York State highways must display a special AFC permit, a regular highway use tax sticker and a special AFC sticker.