

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

TSB-M-90 (6) M
Highway Use Tax

Subject: 1990 Highway Use Tax Law changes

Chapter 190 of the Laws of 1990 made two major changes, effective July 1, 1990, to the truck mileage tax portion of the Highway Use Tax Law:

1. All carriers are required to include miles traveled on the New York State Thruway in reported miles subject to truck mileage tax.
2. A supplemental tax is imposed on New York miles traveled other than New York State Thruway miles.

The law eliminates the prior language in the Highway Use Tax Law that had excluded the portion of the Thruway for which a toll is charged from the definition of a "public highway" for purposes of computing the truck mileage tax. As a result, beginning July 1, 1990, all Thruway miles are subject to the truck mileage tax at the current rates.

In addition, a new supplemental tax is imposed on all miles traveled on New York State roadways other than the Thruway. The supplemental tax is imposed at rates equal to the current truck mileage tax rates. However, vehicular units used almost exclusively to transport bolt wood, logs, pulpwood, wood chips or bulk, raw, unprocessed milk are exempt from the supplemental tax if the carrier or owner operates three or fewer units for such purposes.

If the gross weight allowed for any motor vehicle operated on the New York State Thruway exceeds the gross weight currently shown on the vehicle's Highway Use Tax (HUT) or Automotive Fuel Carrier (AFC) permit, the carrier must obtain a revised 13th series HUT or AFC permit (cab-card) showing the higher gross weight.

The gross weight of any motor vehicle is the unloaded weight of the motor vehicle plus the unloaded weight of the heaviest motor vehicle, trailer, semitrailer, dolly or other device (or combinations thereof) to be drawn plus the weight of the maximum load (not including the driver) to be carried or drawn on New York State public highways. For example, if a carrier operates tandem trailer combinations on the Thruway or any other New York State public highway, the gross weight would be the unloaded weight of the tractor plus the unloaded combined weight of the heaviest trailers or semitrailers to be drawn (including any dollies or other connecting devices) plus, the weight of the maximum loads to be carried on New York State public highways.

A carrier who needs to increase the gross weight shown on any motor vehicle's permit may either submit Form TMT-400, Request for Permit Revision, or submit a copy of the vehicle's permit with the revised gross weight clearly indicated.

As a result of these changes to the Highway Use Tax Law, carriers have been given the one time option of changing their method of filing from the "gross weight" method to the "unloaded weight" method on the first form MT-903, Combined Truck Mileage Fuel and Use Tax Return,

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filed for the taxable periods beginning July 1, 1990. No other changes are permitted at this time (a carrier may change its method of filing by making the appropriate election on the first tax return required to be filed for a period in the next calendar year). If a carrier changes to the unloaded weight method of truck mileage tax computation, it must be used for all returns required for the remainder of calendar year 1990 and must apply to all motor vehicles required to be reported on these returns. Under the unloaded weight method, all trucks with an unloaded weight of more than 8,000 pounds and all tractors with an unloaded weight of more than 4,000 pounds traveling over New York State public highways must be registered for the Highway Use Tax and the taxable miles must be reported on Form MT-903.