

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

TSB-M-95 (6)M
Highway Use Tax
July 15, 1995

(This replaces TSB-M 95(6)M with a print date of June 1, 1995, which should be destroyed)

**Thruway Defined for
Highway Use Tax Purposes**

The Highway Use Tax Law (Article 21 of the New York State Tax Law) imposes a weight-distance tax on miles traveled on New York State public highways by certain motor vehicles. In imposing the tax it provides different tax treatment for toll-paid Thruway mileage than for other New York travel.

This memorandum defines the portion of the New York State public highway system comprising The Governor Thomas E. Dewey New York State Thruway (Thruway). It also describes the portion of the system considered toll-paid Thruway for purposes of the Highway Use Tax Law.

The toll-paid portion of the Thruway consists of parts of several interstate highways running through New York State. This portion of the Thruway includes:

- Interstate Route 95 (I-95) from the Bruckner Expressway interchange in the Bronx north to the Connecticut state line,
- 1-87 from the New York City/Yonkers city line north to exit 24 at Albany,
- The connection from exit 21-A of 1-87 at Selkirk east to exit B- 1 of 1-90, then on to the Massachusetts state line (Berkshire Section) (*I-90 from exit 24 at Albany east to exit B-1 of the Berkshire Section is **not** part of the Thruway system.*),
- 1-90 from exit 24 at Albany west to the Pennsylvania state line,
- 1-190 from exit 53 of 1-90 north to the Robert Moses Parkway, and
- The Garden State Parkway Connection from exit 14-A of 1-87 at Spring Valley south to the New Jersey state line.

Although the Thruway Authority maintains 1-287 (Cross Westchester Expressway) between exit 8 off I-87 and exit 21 of 1-95, and maintains 1-84 from the Connecticut state line to the Pennsylvania state line (the entire portion in New York State), by law the Thruway Authority imposes no tolls on these sections of highway. Therefore, neither highway is considered a part of the toll-paid Thruway system. Motor truck operators must report **all travel** on these roads at the non-Thruway tax rates.

Toll charges for Thruway use are collected in several different ways. The Thruway Authority uses a combination of fixed fees in major metropolitan areas, one-way tolls at certain barriers to ease traffic flow, and a point to point ticket system in effect for most of the Thruway.

To claim a mileage deduction for Thruway miles, taxpayers must establish their Thruway travel through toll receipts. Where no toll is collected, Thruway travel should be evidenced by other records such as bridge tickets, vehicle logs, fuel receipts or other external endices which establish travel on a qualified portion of the Thruway.