

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

TSB-M-96 (8) M  
Highway Use Tax  
October 31, 1996

## **Highway Use Tax (HUT) Permit and Sticker Renewal**

### **General Information**

Under the Highway Use Tax (Article 21 of the Tax Law), every motor vehicle -- unless specifically exempted from the tax -- with a gross weight of more than 18,000 pounds that travels on New York State public highways is required to have either a highway use tax (HUT) permit and sticker or an automotive fuel carrier (AFC) permit and sticker. HUT permits and stickers must be obtained for all motor vehicles except those motor vehicles for which AFC permits and stickers are required. Every motor vehicle that is a truck or trailer that transports motor fuel (other than the fuel used for its own propulsion) must have an AFC permit and sticker.

### **Renewal Information**

Replacement series HUT/AFC permits and stickers are issued by the Tax Department every three years. The current HUT/AFC permits and stickers ( 5th series) will expire on December 31, 1996. Therefore, a 16th series of permits and stickers will be issued for the period January 1, 1997, through December 31, 1999; a 17th series will be issued for the period January 1, 2000, through December 31, 2002; etc.

Renewal applications are mailed to each carrier of record in October of the last year of the expiring series. The renewal application is preprinted, listing ail of the Motor vehicles currently registered by the carrier under Article 21 of the Tax Law. The application also includes the unloaded weight and the gross weight of each vehicle as shown on the vehicle's current HUT/AFC permit. If a carrier does not receive an application, the carrier must call the Business Tax Information Center at 1 800 972-1233 to get one. The failure on the part of any carrier to receive the renewal application does not excuse any delay in filing for renewal. The renewal application, together with payment of the required fees, must be mailed to the address indicated on the application,

If the renewal application is received by the department. or is postmarked by the United States Postal Service before January I of the first year of the new series, and all of the motor vehicles listed on the application have valid current HUT permits and stickers, the renewal fees will be:

- \$4 for each truck, tractor or other self-propelled device;
- \$2 for each trailer, semitrailer, dolly or other drawn device that is used to transport automotive fuel; and
- \$4 for each motor vehicle that is used to transport other motor vehicles by saddle- or full-mount mechanism, or a combination of both.

If the renewal application is received by the department or is postmarked on or after January 1, of if the vehicles listed do not have valid current HUT permits and stickers, the application will be considered to be a new application and the fees will be:

- \$15 for each truck, tractor or other self-propelled device;
- \$5 for each trailer, semitrailer, dolly or other drawn device that is used to transport automotive fuel; and
- \$5 for each motor vehicle that is used to transport other motor vehicles by saddle- or full-mount mechanism, or a combination of both,

A carrier has the option of renewing its permits and stickers by magnetic media if the carrier has at least 100 motor vehicles that require replacement HUT/AFC permits and stickers or if the carrier renewed the prior series of permits and stickers by magnetic media. The department identifies these carriers from the current registration files and mails the required magnetic media forms and information to them before the first year of each new series.

A carrier's renewal application may be denied if a suspension or revocation of any prior series permit and sticker is in effect, or if the carrier is delinquent in filing highway use tax returns or in paying any highway use tax.

Upon approval of the application, the replacement permits and stickers will be mailed to the carrier. The replacement permits and stickers may be used beginning October 1 of the year prior to the first year of the new series. The expiring series permits and stickers need not be surrendered to the department for cancellation. However, the carrier must destroy them on or before March 31 of the first year of the new series.

In order to give carriers ample opportunity for compliance, an extension of time for the months of January, February and March of the first year of the new series is granted for the use and display of the expiring series of permits and stickers. For example, during the period October 1, 1996, through March 31, 1997, either the 15th series or the 16th series of highway use tax permits and stickers may lawfully be used and displayed.

### **Temporary and Consignment Permits**

Temporary permits obtained on and after October 1 of the year prior to the first year of the new series will be converted into the next series of permits and stickers at no additional fee. Carriers that have obtained consignment permits and stickers because of the volume of temporary permits used may assign the expiring series of consignment permits and stickers to motor vehicles until December 31 of the year prior to the first year of the new series; however, once they are assigned, the permits and stickers are subject to renewal. Carriers may convert the remainder of the expiring series of unassigned permits and stickers to the replacement series of permits and stickers at no additional fee. Conversion is allowed beginning on April 1 of the first year of the new series. Carriers must apply, in writing, to the department for conversion of the unassigned expired series of permits and stickers. The unassigned expired permits and stickers must be returned to the department when the replacement permits and stickers are requested,

### **Fuel Use Tax**

Every qualified motor vehicle -- unless specifically exempted from tax -- that travels on the public highways of New York State is subject to the fuel use tax imposed under Article 21 -A of the Tax Law. The HUT/AFC permits and stickers discussed here are in addition to any International Fuel Tax Agreement (IFTA) licenses and decals required under the Fuel Use Tax Law, See TSB-M96(7)M for information about renewal of IFTA licenses and decals.