



Important Notice

September 2001

Special 90-Day Waiver of the Highway Use Tax and Fuel Use Tax and Associated Permit and License Requirements (Articles 21 and 21-A of the Tax Law)

Re: Terrorist attacks on the World Trade Center and the Pentagon, September 11, 2001

President George W. Bush has declared a major federal disaster area for New York City and Arlington County in Virginia, under the Federal Disaster Relief and Emergency Assistance Act, in response to the September 11, 2001, terrorist attacks. As a result, Arthur J. Roth, Commissioner of Taxation and Finance, at the request of Governor George E. Pataki and pursuant to the authority granted under section 509(10) of the Tax Law of the State of New York, has relieved motor carriers from the otherwise applicable requirements of the highway use tax and fuel use tax when traveling on the public highways of New York State for the purpose of aiding in disaster relief efforts.

This notice will confirm that for the period September 11, 2001, through December 10, 2001, motor vehicles operated on the highways of New York State when exclusively providing disaster assistance, supplies, and equipment in response to the September 11, 2001, terrorist attacks, do not need the highway use tax permit and sticker or the IFTA license and decals ordinarily required. In addition, no carriers operating their motor vehicles to provide disaster assistance, supplies, and equipment to aid in the relief efforts will be subject to either the highway use tax or fuel use tax for miles traveled and fuel consumed in New York State in providing disaster relief. This waiver applies to travel in New York State. If traveling in any other jurisdiction, carriers must comply with all credential requirements for that jurisdiction.

When completing either Form MT-903, *Highway Use Tax Return*, or the IFTA quarterly fuel tax report, carriers should not include as taxable miles in New York State those miles traveled in New York State in providing disaster relief. On the IFTA quarterly fuel tax report, carriers should not include as New York tax-paid gallons the proportionate amount of fuel purchased in New York State and consumed in New York State in providing disaster relief. Also, on the IFTA report, carriers must include these miles and gallons in the total miles and total gallons to determine the proper miles per gallon (MPG). Carriers should indicate on the tax return/report that these miles and gallons have been excluded and keep related records for a period of four years from the filing date.

Commissioner Roth has requested that all New York State law enforcement agencies refrain from issuing citations for any motor vehicle traveling on New York State public highways without a highway use tax permit and sticker or IFTA license and decals for the above purposes through December 10, 2001.