



Important Notice

Highway Use Tax Renewal — 18th Series and International Fuel Tax Agreement (IFTA) Renewal — 2003

To: Law Enforcement Agencies
District Attorneys
Executive Officials of Municipalities
Judges, Magistrates, Town Justices, and Village Justices

Highway use tax renewal — 18th series permits and stickers

All 17th series highway use tax (HUT) and automotive fuel carrier (AFC) permits and stickers will expire on December 31, 2002. An 18th series of permits and stickers will be issued beginning in October 2002. The new HUT stickers will be orange with black lettering, and the new AFC stickers will be green with black lettering. Motor carriers may use 18th series permits and stickers beginning October 1, 2002.

In order to give carriers ample opportunity for compliance, the 17th series permits and stickers continue to be valid and may be displayed during January, February, and March 2003. Therefore, during the period October 1, 2002, through March 31, 2003, either the 17th or the 18th series permits and stickers are valid and either may be displayed.

Beginning April 1, 2003, however, only the 18th series permits and stickers will be valid and must be displayed. All 17th series stickers must be removed from the motor vehicles, and the permits and stickers must be destroyed. On or after April 1, 2003, a carrier operating a motor vehicle without a valid 18th series permit and sticker may be issued a citation under section 1815(a)(1)(A)(i) of the Tax Law.

The issuance of 18th series permits and stickers does not affect temporary permits, trip-lease permits, or trip permits. These permits are valid for the period shown on the permit. No HUT or AFC sticker is required when these permits are used. The temporary permits are valid for a 30-day period; the trip-lease permits are valid for a 20-day period; and the trip permits are valid for a 72-hour period.

IFTA renewal — 2003 licenses and decals

All 2002 IFTA licenses and decals will expire on December 31, 2002. New IFTA licenses and decals for 2003 will be issued by the various IFTA member jurisdictions for use beginning December 1, 2002. The 2003 IFTA decals will be magenta (light purple) with white lettering.

In order to give carriers ample opportunity for compliance, the 2002 IFTA licenses and decals continue to be valid and may be displayed during January and February 2003. Therefore, during the period December 1, 2002, through February 28, 2003, either the 2002 or the 2003 IFTA license and decals are valid and may be displayed.

Beginning March 1, 2003, however, only the 2003 IFTA licenses and decals will be valid and must be displayed. All 2002 decals must be removed from the qualified motor vehicles, and the licenses and decals must be destroyed. On or after March 1, 2003, a carrier operating a qualified motor vehicle without a valid 2003 IFTA license and decals may be issued a citation under section 1815(a)(1)(A)(ii) of the Tax Law.

The issuance of 2003 IFTA licenses and decals does not affect New York fuel use tax trip permits. These permits are valid for the 72-hour period shown on the permit.

Note: Generally, vehicles subject to the highway use tax and IFTA must have both a HUT/AFC permit and sticker and an IFTA license and decals to operate in New York State. However, for information concerning exemptions from the highway use tax or from the fuel use tax, see Publication 529, *Guide for Law Enforcement Officials*. To get a copy of Publication 529, see *Need help?* below.

Need help?



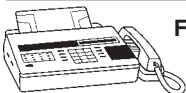
Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227