



---

**Amendments Related to the Enforcement of the Highway Use Tax  
Effective July 1, 2007**

Chapter 60 of the Laws of 2007 amended Article 21 of the Tax Law, effective **July 1, 2007**, to eliminate the provisions requiring motor vehicles subject to the highway use tax (HUT) to carry permits in and to have stickers attached to the motor vehicle. Instead, carriers must obtain a certificate of registration from the Tax Department for each truck, tractor, or other self-propelled vehicle, and any trailer, semi-trailer, or other attached device used to transport automotive fuel. Motor vehicles that were previously registered and for which 19<sup>th</sup> series permits and stickers were issued may continue to operate with those permits.

A certificate of registration (or permit) does not have to be carried in the motor vehicle, but must be kept in the carrier's regular place of business. The permit number, vehicle identification number, vehicle weight, and other identifying information (e.g., taxpayer name, address, identification number, etc.) for every motor vehicle subject to HUT are on file with the Tax Department for motor vehicles that continue to operate under permits issued prior to July 1, 2007. For motor vehicles that register for HUT on or after July 1, 2007, in addition to the vehicle identification number, vehicle weight, and other identifying information, the license plate and state (or Canadian province) of vehicle registration for each motor vehicle will be on file. The validity of certificates of registration and permits may be checked by police officers and law enforcement agencies by calling the Tax Department at **1-877-829-6927**. This phone line has been reserved for the use of police officers and law enforcement personnel only.

The enforcement provisions of the Tax Law related to HUT permits apply to certificates of registration. **However, carriers are no longer subject to any penalties for failure to have a permit in or sticker on a motor vehicle.** The following citations may be written for violations (traffic infractions) of the Tax Law under Article 37 of the New York State Tax Law.

- Section 1815(a)(1)(A)(i) - operating a vehicle without the proper highway use and/or automotive fuel carrier certificate of registration (or permit) or with a certificate of registration (or permit) that was suspended or revoked.
- Section 1815(a)(1)(B) - operating a vehicle having an actual gross weight or unloaded weight in excess of that set forth on the certificate of registration (or permit).
- Section 1815(a)(1)(F) - any other violation of the highway use tax law or regulations.

In addition to any other penalties imposed under section 1815 of the Tax Law, Chapter 60 added section 512(1)(e) to the Tax Law that establishes a new civil penalty for persons who fail to obtain a certificate of registration (other than carriers that choose to rely on their current 19<sup>th</sup> series HUT or AFC permits). Carriers may be liable for a civil penalty between \$500 and

\$2,000 for a first violation and between \$1,000 and \$3,500 for a subsequent violation within three years following a prior finding of violation.

Provisions related to the enforcement of the International Fuel Tax Agreement (IFTA), manifest requirements for the transportation of automotive fuel, and various citations that apply are **not** affected by the recent amendments. For more information, see Publication 529, *Guide for Law Enforcement Officials*.

NOTE: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.