



**New Highway Use Tax
Credentials Required for 2009**

Attention: Law enforcement agencies
District attorneys
Municipal officers
Judges, magistrates, town and village justices

Beginning June 1, 2009, the Tax Department will issue new 20th series highway use tax (HUT) and automotive fuel carrier (AFC) certificates of registration. All 19th series highway use tax permits and/or certificates of registration continue to be valid until they expire on November 30, 2009.

Carriers must have a HUT or AFC certificate of registration on file for each vehicle subject to the highway use tax. The certificate of registration is not required to be carried in the vehicle for highway use tax purposes. However, the certificate of registration may be verified by reference to the license plate or other identifying information. (See N-07-15, *Amendments Related to the Enforcement of the Highway Use Tax Effective July 1, 2007.*)

A motor carrier operating a motor vehicle subject to highway use tax after November 30, 2009, without a valid 20th series certificate of registration may be issued a citation under section 1815(a)(1)(A)(i) of the Tax Law.

NOTE: An Important 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.