



## **Placement of Highway Use Tax Decals**

Beginning January 1, 2013, motor carriers must affix a decal to each motor vehicle that is required to have a highway use tax (HUT) or automotive fuel carrier (AFC) certificate of registration.

### **Location of decals**

The instructions printed on the decals indicate that they may not be placed on the bumper of the motor vehicle. However, the Tax Department has revised this policy.

For a truck, tractor, or other self-propelled vehicle, the HUT or AFC decal must be securely and conspicuously affixed on the body, **which includes the bumper of the vehicle**, as near as possible to the **front** registration (license) plate.

For a trailer, semitrailer, or other attached vehicle that transports automotive fuel, the AFC decal must be securely and conspicuously affixed on the body, **which includes the bumper of the vehicle**, as near as possible to the **rear** registration (license) plate.

### **Make sure the decal matches the certificate of registration**

Each decal is associated with a specific certificate of registration. Be sure to affix the decal on the vehicle that corresponds to it. A traffic infraction may be issued if a carrier is found to be operating a motor vehicle in New York State:

- without a decal affixed (as proof that the proper HUT or AFC certificate of registration has been obtained),
- with a decal that has been suspended or revoked, or
- with a decal that was issued for a vehicle other than the one to which it was affixed.

**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.