



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.