



Certificate of Registration – Trip Certificate

Introduction

Before operating a motor vehicle on the public highways of New York State, you must obtain a certificate of registration and decal for each motor vehicle subject to the highway use tax (HUT). See Tax Bulletin [Certificate of Registration \(TB-HU-115\)](#).

If you only occasionally operate a motor vehicle in New York State, you can get a **trip certificate of registration** instead of registering, obtaining a decal, and filing HUT returns.

Trip certificates

You can get a HUT trip certificate of registration for a \$25 fee from:

- One Stop Credentialing and Registration ([OSCAR](#)) – New York State provides a single point of contact to apply for various operating credentials over the Internet; or
- A permit service company approved by the Tax Department. There is also a service fee when getting a HUT certificate of registration from a permit service company. For a list of approved permit service companies, call the [Miscellaneous Business Tax Information Center](#).

Note that you cannot get a refund for unused HUT trip certificates.

The HUT trip certificate allows you to operate in New York State until it expires on midnight of the third day after the date it was issued. The expiration date is printed on the certificate. This period cannot be extended by Saturdays, Sundays, or public holidays. You should carry a copy of the certificate in the motor vehicle for which it was issued.

For the period covered by the HUT trip certificate, you are not required to:

- file a tax return, or
- pay tax on miles traveled in New York State by the motor vehicle for which the certificate is issued.

You must keep copies of each HUT trip certificate for at least four years to prove you have met your highway use tax obligations.

You may not apply for more than 10 trip certificates during a calendar year. HUT trip certificates are not available for any trucks, trailers, dollies, or other attached devices transporting automotive fuel.

A vehicle that is subject to both the highway use tax and the fuel use tax may need both the highway use tax trip certificate and the fuel use tax trip certificate. For more information on fuel use tax, see [Fuel Use Tax/International Fuel Tax Agreement \(IFTA\)](#).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Section 502

Regulations: Section 474

Bulletins: [Certificate of Registration \(TB-HU-115\)](#)