

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-79 (2)M
Truck Mileage Tax
March 21, 1979

Subject: Tenth Series Regulation (Sec. 474.11)

The following highlights were obtained from the new tenth series regulation (sec. 474.11):

1. Ninth series permits and stickers and second series omnibus permits and stickers will expire on December 31, 1978, with one exception (see item #2).
2. At the time of submitting his tenth series renewal application, a carrier may elect to request the continuance of the ninth series permits and stickers for trailers, semi-trailers and other devices without motive power. Such permits will be considered as issued tenth series permits and stickers. If no such election is made on the renewal application, new tenth series permits and stickers will be issued for the trailers subject to the conditions out-lined in this section.
3. Omnibuses which have valid second series omnibus fuel use permits and stickers will be included on the renewal application form and will be issued tenth series permits and stickers. The tenth series renewal permit fee for vehicles which have valid ninth series permits, omnibuses which have valid second series permits and the continued ninth series permits and stickers for trailers is \$2.00 if the renewal application form is received by the Miscellaneous Tax - Renewal Unit or postmarked by December 31, 1978. For any application post marked or personally delivered after that date, the fee will be \$5.00.
4. The issuance of renewal tenth series permits and stickers will commence on or about October 1, 1978. The renewal permits and stickers may be used as soon as they are received.
5. All motor vehicles newly registered on or after October 1, 1978 will be issued tenth series permits and stickers at a fee of \$5.00 each. Emergency permits other than trip lease permits obtained on or after October 1, 1978 will be converted into tenth series permits and stickers at no additional fee.
6. The expiration date for the tenth series permits and stickers and the continued ninth series permits for trailers will be December 31, 1981.
- 7.* For the period October 1, 1978 through March 31, 1979, vehicles may display ninth series permits and stickers, second series omnibus fuel use permits and stickers or tenth series permits and stickers.
8. All of the provisions of section 474.11 shall apply to special permits and stickers (see sec. 474.8) with the exception that the special stickers are not to be affixed to the vehicle but are to remain in the possession of the driver so that they are available for inspection by enforcement authorities. The replacement series of special permits will bear the expiration date of December 31, 1981 and the stickers will have the letters "SP" before the sticker number.

* The Grace period has been extended through April 30, 1979 by the Processing Division.

9. Permit numbers should be listed on tax returns, as follows:

<u>Period</u>	<u>Permit Numbers</u>
Prior to October, 1978	Ninth series and second series omnibus permit numbers only.
October 1978 through March, 1979	Ninth series and second series omnibus or tenth series permit numbers.
April, 1979 and thereafter	Tenth series permit numbers and continued ninth series permit numbers if an election was made not to obtain tenth series renewal permits and stickers for trailers.