

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

TSB-M-84 (7)M
Highway Use Tax
September 20, 1984

Subject: Amendments effective October 1, 1984

Effective October 1, 1984, the following amendments were made to the Highway Use Tax Law:

1. Elimination of trailers, semi-trailers, dollies and other non-self-propelled devices (except for trailers, semi-trailers, dollies and other non-self-propelled devices transporting automotive fuel) from the definition of "motor vehicle." On and after October 1, 1984 such vehicles are not required to carry a highway use tax permit or display a highway use tax sticker.
2. Revision of various definitions to eliminate the vehicles covered in item 1.
3. Revision in the manner of computing tax under the gross weight method to compensate for the elimination of the vehicles covered in item 1.
4. Increase in the cost of permits and stickers.

The term "motor vehicle" now includes:

- a) any truck, tractor or other self-propelled device having a gross weight in excess of 18,000 lbs.
- b) any trailer, semi-trailer, dolly or other non-self-propelled device transporting automotive fuel having a gross weight, alone or in combination with any other motor vehicle, in excess of 18,000 lbs.
- c) Any omnibus engaged in the interstate or foreign transportation of passengers and subject to the jurisdiction of the Interstate Commerce Commission or any agency successor thereto, or one or more State Regulatory Agencies concerned with the regulations of passenger transport, having a seating capacity of more than seven persons in addition to the driver.
- *d) any truck having an unloaded weight in excess of 8,000 lbs.
- *e) any tractor having an unloaded weight in excess of 4,000 lbs.
- * If the gross weight of the vehicle is 18,000 lbs or less, a permit and sticker must be obtained only if the unloaded weight method of reporting is used. If the gross weight method of reporting is used the vehicle does not require a permit and sticker.

It is unlawful to operate any motor vehicle as defined in the law on any public highway of New York State, including any portion of the New York State Thruway for which a charge is made, without an appropriate permit and sticker. This includes any trailer or other device transporting automotive fuel drawn by a self-propelled device operating exclusively on the Thruway for which a charge is made. However, for the purpose of the truck mileage tax, no portion of the

Thruway for which a charge is made need be included in the mileage subject to tax.

All exclusions and exemptions presently included in the law and regulations are still in effect.

Under the gross weight method of reporting, the applicable tax rate will be based on the unloaded weight and gross weight of each tractor or other self-propelled device and each truck. Therefore, it is very important that the unloaded weight and gross weight of each vehicle be registered.

Weights should be computed in the following manner:

- 1) *The unloaded weight of a truck, tractor, or other self-propelled device is the actual weight of the vehicle which includes all equipment necessary for the performance of the function of the vehicle as a vehicle, necessary for the safety of the vehicle, permanently attached to the vehicle, used exclusively for the protection of the load carried by the vehicle or used exclusively for the loading and unloading of the vehicle.
- 2) *The gross weight of a truck is the unloaded weight of the truck plus the maximum load to be carried by the truck on the public highways of New York State.

*For trucks, do not include the unloaded weight or gross weight of any trailer, dolly, cart, compressor or other device hauled by the truck. (for computation of tax, see items 2, 3 and 7 under gross weight method and item 6 under unloaded weight method.)
- 3) The gross weight of a tractor or other self-propelled device is the unloaded weight of the motor vehicle plus the unloaded weight of the heaviest trailer, semi trailer, dolly or other attached device to be drawn by such motor vehicle (determined in a manner similar to the method of determining the unloaded weight of a motor vehicle described in item 1 above) plus the weight of the maximum load, exclusive of the weight of the driver and his helper, to be carried or drawn by such motor vehicle on the public highways of New York State. The gross weight of a tractor was required only for permit purposes only prior to October 1, 1984. However, on and after October 1, 1984 it is mandatory that the gross weight of each tractor be determined since it must be used for the computation of tax under the gross weight method of reporting.
- 4) The unloaded weight of a trailer, semi trailer, dolly or other non self-propelled device transporting automotive fuel is determined in a manner similar to the method of determining the unloaded weight of a motor vehicle described in item (1) above. The gross weight of a trailer, semi trailer, dolly or other non self-propelled device is the unloaded weight of the vehicle plus the maximum load to be carried. These weights are to be used for permit purposes only and not as a basis for the computation of tax.
- 5) No specific weights are assigned to omnibuses. It is merely necessary to establish the seating capacity.

Computation of Tax

Commencing October 1, 1984 tax will be computed on the unloaded and gross weights of trucks, tractors and other self propelled devices only. If twelfth series permits and stickers are not received at the time a tax return is due, eleventh series permit numbers and weights should be used. If tractor gross weights do not appear on the eleventh series permits, a determination of the tractor gross weights should be made and used for reporting purposes.

Gross Weight Method - Straight Line Method - The mileage traveled by each motor vehicle during the reporting period should be divided, as follows: (1) mileage traveled with a full load or any part of a load and (2) mileage traveled without any load whatsoever.

Laden Miles - Under the gross weight method of filing, the tax rate to be used for laden miles should be obtained from the tax table headed, "Gross weight method - laden miles."

- 1) The rate of tax for a tractor hauling a trailer with a load or any part of a load is based on the registered gross weight of the tractor using the tax table headed - "Gross weight method - laden miles."
- 2) The rate of tax for a truck carrying a load or any part of a load is based on the registered gross weight of the truck using the tax table headed, "Gross weight method - laden miles."
- 3) For truck - trailer combinations, the weights of both vehicles must be considered even though the attached devices are not registered. Tax rates should be computed, as follows:
 - a) The rate of tax for a laden truck hauling a laden trailer, dolly, cart, compressor or other device is based on the gross weight of the truck plus the gross weight of the attached device using the tax table headed, "Gross weight method - laden miles."
 - b) The rate of tax for an unladen truck hauling a laden trailer, dolly, cart, compressor or other device is based on the unloaded weight of the truck plus the gross weight of the attached device using the tax table headed, "Gross weight method - laden miles."
 - c) The tax rate for a laden truck hauling an unladen trailer, dolly, cart, compressor or other attached device is based on the gross weight of the truck plus the unloaded weight of the attached device using the tax table headed, "Gross weight method - laden miles."

Gross Weight Method

	<u>Laden Miles</u>	[Weight Group] Tax Rate
Gross Weight of Vehicle		
1.	18,001 to 20,000 inclusive	.006
2.	20,001 to 22,000 inclusive	.007
3.	22,001 to 24,000 inclusive	.008
4.	24,001 to 26,000 inclusive	.009
5.	26,001 to 28,000 inclusive	.095
6.	28,001 to 30,000 inclusive	.010
7.	30,001 to 32,000 inclusive	.0105
8.	32,001 to 34,000 inclusive	.011
9.	34,001 to 36,000 inclusive	.0115
10.	36,001 to 38,000 inclusive	.012
11.	38,001 to 40,000 inclusive	.0125
12.	40,001 to 42,000 inclusive	.013
13.	42,001 to 44,000 inclusive	.014
14.	44,001 to 46,000 inclusive	.015
15.	46,001 to 48,000 inclusive	.016
16.	48,001 to 50,000 inclusive	.017
17.	50,001 to 52,000 inclusive	.018
18.	52,001 to 54,000 inclusive	.019
19.	54,001 to 56,000 inclusive	.020
20.	56,001 to 58,000 inclusive	.021
21.	58,001 to 60,000 inclusive	.022
22.	60,001 to 62,000 inclusive	.023
23.	62,001 to 64,000 inclusive	.024
24.	64,001 to 66,000 inclusive	.0255
25.	66,001 to 68,000 inclusive	.027
26.	68,001 to 70,000 inclusive	.0285
27.	70,001 to 72,000 inclusive	.030
28.	72,001 to 74,000 inclusive	.0325
29.	74,001 to 76,000 inclusive	.035
30.	76,001 and over	add two mills per ton and fraction thereof

Unladen miles - Under the gross weight method of filing, the tax rates to be used for unladen miles should be obtained from the tax tables headed, "Gross weight method - unladen miles - trucks - tractors.

- 4) The rate of tax for an unladen tractor hauling an unladen trailer is based on the registered unloaded weight of the tractor using the tax table headed, "Gross weight method - unladen miles - tractors."
- 5) The rate of tax for a tractor traveling by itself is based on the registered unloaded weight of the tractor using the tax table headed, "Gross weight method - unladen miles - trucks."

- 6) The rate of tax for an unladen truck is based on the registered unloaded weight of the truck using the tax table headed, "Gross weight method unladen miles - trucks."
- 7) The rate of tax for an unladen truck hauling an unladen trailer, dolly, cart, compressor or other attached device is based on the unloaded weight of the truck plus the unloaded weight of the attached device (even though it is not registered) using the tax table headed, "Gross weight method unladen miles - trucks."

Gross Weight Method

Unladen Miles

Tractors

	Unloaded Weight	Tax Rate
1.	7,001 to 8,500 inclusive	.006
2.	8,501 to 10,000 inclusive	.007
3.	10,001 to 12,000 inclusive	.008
4.	12,001 to 14,000 inclusive	.009
5.	14,001 to 16,000 inclusive	.095
6.	16,001 to 18,000 inclusive	.010
7.	18,001 and over	add five tenths of a mill per ton and fraction thereof

Trucks

	Unloaded Weight	Tax Rate
1.	18,001 to 20,000 inclusive	.006
2.	20,001 to 22,000 inclusive	.007
3.	22,001 to 24,000 inclusive	.008
4.	24,001 to 26,000 inclusive	.009
5.	26,001 to 28,000 inclusive	.095
6.	28,001 to 30,000 inclusive	.010
7.	30,001 and over	add five tenths of a mill per ton and fraction thereof

Maximum Gross Weight Method - Optional Method

Instead of listing each motor vehicle with its laden and unladen miles, the following option may be used:

- 1a. The total miles traveled by all tractors operating in combination with trailers during the reporting period should be divided, as follows: (1) mileage traveled with a full load or any part of a load and (2) mileage traveled without any load whatsoever. Also, the total mileage traveled by tractors traveling without trailers should be compiled.

- b. The rate of tax for the total laden miles is based on the heaviest registered tractor gross weight using the tax table headed, "Gross Weight Method - Laden Miles."
- c. The rate of tax for the total unladen miles is based on the heaviest registered tractor unladen weight using the tax table headed, "Gross Weight Method - Unladen Miles - Tractors."
- d. The rate of tax for the total miles traveled by tractors traveling without trailers is based on the heaviest registered tractor unloaded weight using the tax table headed, Gross Weight Method, "Unladen Miles - Trucks."
- 2a. The total mileage traveled by all trucks operating alone during the reporting period should be divided, as follows: (1) mileage traveled with a full load or any part of a load and (2) mileage traveled without any load whatsoever.
- b. The rate of tax for the total laden miles is based on the heaviest registered truck gross weight using the tax table headed, "Gross Weight Method, laden miles."
- c. The rate of tax for the total unladen miles is based on the heaviest registered truck unloaded weight using the tax table headed, "Gross Weight Method, unladen miles, trucks."
- 3. For truck-trailer combinations, the weights of both vehicles must be considered even though the attached devices are not registered. Tax rates should be computed, as follows:
 - a. The total mileage traveled by all trucks operating in combination with attached devices during the reporting period should be divided, as follows: (1) mileage traveled when either vehicle carries a full load or any part of a load and (2) mileage traveled when both vehicles carry no load whatsoever.
 - b. The rate of tax for the total laden miles is based on the heaviest registered truck gross weight plus the gross weight of the heaviest attached device using the tax table, "Gross Weight Method - Laden Miles - Trucks."
 - c. The rate of tax for the total unladen miles is based on the heaviest registered truck unloaded weight plus the unloaded weight of the heaviest attached device using the tax table, "Gross Weight Method - Unladen Miles - Trucks."

Unloaded Weight Method - Total mileage (loaded and empty) should be used as a basis to compute the tax.

- 1) The rate of tax for a truck is based on the registered unloaded weight of the truck using the tax table listed below bearing the heading, "Unloaded weight of truck."
- 2) The rate of tax for a tractor is based on the registered unloaded weight of the tractor using the tax table listed below bearing the heading, "Unloaded weight of tractor."

	Unloaded Weight of Truck	Tax Rate
1.	8,001 to 9,000 inclusive	.004
2.	9,001 to 10,000 inclusive	.005
3.	10,001 to 11,000 inclusive	.007
4.	11,001 to 12,000 inclusive	.008
5.	12,001 to 13,000 inclusive	.009
6.	13,001 to 14,000 inclusive	.010
7.	14,001 to 15,000 inclusive	.011
8.	15,001 to 17,500 inclusive	.012
9.	17,501 to 20,000 inclusive	.014
10.	20,001 to 22,500 inclusive	.018
11.	22,501 to 25,000 inclusive	.022
12.	25,001 and over	.027

	Unloaded Weight of Tractor	Tax Rate
1.	4,001 to 5,500 inclusive	.006
2.	5,501 to 7,000 inclusive	.010
3.	7,001 to 8,500 inclusive	.014
4.	8,501 to 10,000 inclusive	.018
5.	10,001 to 12,000 inclusive	.022
6.	12,001 and over	.027

The following permit fees now apply to the highway use tax (HUT) permits and stickers and to the automotive fuel carrier (AFC) permits and stickers:

	Renewal	New
Permit fees for tractors and other self-propelled devices (HUT only), trucks (HUT or AFC) and omnibuses (HUT only).	\$4.00	\$15.00
Permit fees for trailers, semi-trailers, dollies and other attached devices transporting automotive fuel (AFC only).	\$2.00	\$ 5.00
Permit fees for vehicles transporting motor vehicles by saddle or full mount mechanism (HUT only).	\$4.00	\$ 5.00
Replacement Permit (HUT or AFC)		\$ 2.00
Replacement Sticker (HUT or AFC)		\$ 4.00
Trip Lease Book (HUT only)		\$300.00