

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

TSB-M-87(7)M
Highway Use Tax
July 13, 1987

Subject: Permit and Sticker Requirements for Recreational Vehicles under Article 21
(Highway Use Tax)

Based on the legislative history of Article 21 of the Tax Law, it is the Department's conclusion that recreational vehicles are not subject to the permit and sticker requirements of Section 502.1(a) of Article 21.

A recreational vehicle is a vehicular unit which is designed and constructed to be used as a temporary dwelling for travel, recreational and vacation purposes. It may either be self-propelled (a motor home), or non-self-propelled designed and constructed to be drawn by a motor vehicle (a travel trailer) or placed upon and attached to a motor vehicle (a truck camper).

A non-self-propelled recreational vehicle should not be included in the gross weight of the motor vehicle which is drawing it for purposes of the permit and sticker requirements under Article 21.