

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

TSB-M-90 (10) M
Highway Use Tax

Subject: Fourteenth Series Regulations
Section 474.10 Fourteenth Series Permits
and Stickers (Tax Law § 509, subd. 8.)

(a) The 13th series highway use tax permits and stickers with the letters "HUT" issued for use on motor vehicles on and after January 1, 1988, will expire on December 31, 1990. Also, the 13th series automotive fuel carrier permits and stickers with the letters "AFC" issued for use on motor vehicles transporting automotive fuel on or after January 1, 1988, will expire on December 31, 1990. (See subdivision (2) of section 501 of the Tax Law for the definition of a motor vehicle.)

(b)(1) Pursuant to the authority contained in subdivision (8) of section 509 of the Tax Law, a 14th series of permits and stickers will be issued to be used on and after January 1, 1991 on trucks, tractors and other self-propelled devices and also on trailers, semitrailers and other nonself-propelled devices transporting automotive fuel. The 14th series permits and stickers may be used and displayed as early as October 1, 1990. The 14th series permits and stickers must be used and displayed on and after April 1, 1991. The permits and stickers will be issued as follows:

(i) Highway use tax ("HUT") permits and stickers must be obtained and displayed for all trucks, tractors and other self-propelled devices that are subject to the highway use taxes imposed by article 21 of the Tax Law, except those described in subparagraph (ii) of this paragraph for which AFC permits and stickers are obtained and displayed and except as otherwise provided in this section. The 14th series HUT sticker will be yellow with black printing.

(ii) Automotive fuel carrier ("AFC") permits and distinctively colored stickers must be obtained and displayed for all trucks and other self-propelled devices and trailers, semitrailers and other attached devices transporting automotive fuel that are subject to the provisions of article 21 of the Tax Law. However, a tractor or other self-propelled device which transports automotive fuel only by drawing a trailer, semitrailer or other nonself-propelled device does not require the AFC permit and sticker if it displays a highway use tax sticker and carries a highway use tax permit. Thus, a tractor having a HUT permit and sticker which sometimes draws a trailer carrying automotive fuel and sometimes draws trailers carrying other goods is not required to display an AFC sticker, but the trailer carrying the automotive fuel is required to display an AFC sticker. An AFC permit and sticker are required even though the vehicle is on occasion operated empty, as, for example, after it has completed all of its deliveries. A truck, tractor or other self-propelled device is not transporting automotive fuel when the only automotive fuel which it carries is the automotive fuel in its fuel tank intended for its propulsion. The 14th series AFC sticker will be orange with black printing.

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(2) All stickers will be approximately 4 1/2 inches wide and three inches in height. They will be numbered consecutively coinciding with the number of the highway use tax or automotive fuel carrier permits and will be waterproof and pressure-sensitive with adhesive on the back.

(3) The 14th series permits and stickers are scheduled to expire on December 31, 1993.

(c) Fourteenth series permits and stickers may be obtained by filing an application with the Highway Use Tax-Renewal Unit of the Department of Taxation and Finance together with payment of the required fees. If the application for such a permit and sticker is received by the renewal unit or is postmarked by the United States Postal Service on or before December 31, 1990 for a motor vehicle for which a valid 13th series permit and sticker are still in effect, the fee for the 14th series permit and sticker for a truck, tractor or other self-propelled device will be \$4, the fee for the 14th series AFC permit and sticker for a trailer or other nonself-propelled device will be \$2 and the fee for the 14th series special permit and sticker (applicable to a carrier transporting motor vehicles by saddle or full-mount mechanisms or a combination of both) will be \$4. Notwithstanding any other provision of this Title, any application for such a permit and sticker received by the renewal unit or postmarked after December 31, 1990, or personally delivered after December 31, 1990, or any application for a motor vehicle for which the proper permit and sticker are not in effect, will be considered a new application and must be accompanied by a fee of:

(1) \$15 for each 14th series permit and sticker for a truck, tractor or other self-propelled device;

(2) \$5 for each 14th series AFC permit and sticker for a trailer or other nonself-propelled device used to transport automotive fuel; and

(3) \$5 for each 14th series special permit and sticker plus \$200 for initial permission to use special permits and stickers.

(d) Preprinted renewal applications, in duplicate (Form TMT-1.2), for 14th series permits and stickers will be mailed to carriers registered with the Department of Taxation and Finance, commencing October 1, 1990. Form TMT-1.2 is to be used whether the application is for highway use tax permits and stickers or automotive fuel carrier permits and stickers. Failure on the part of any carrier to receive the form will not, however, excuse any delay in filing the renewal application. Carriers not supplied with the preprinted renewal applications must obtain them from the Highway Use Tax - Renewal Unit of the Department of Taxation and Finance.

(e) Renewal applications must be made on Form TMT-1.2. The renewal application should list each motor vehicle for which a 14th series renewal permit and sticker are requested. The required fee for each motor vehicle listed must accompany the renewal application. The fee should be paid by check or money order, payable to the "Department of Taxation and Finance." All of the required information must be set forth in the renewal application. In particular, the unloaded weight and gross

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weight of each truck, tractor or other self-propelled device must be completed. The unloaded weight and gross weight (in combination with any other motor vehicle or device) of each trailer, semitrailer, dolly or other attached device for which an AFC permit and sticker are required must also be supplied. These weights will be stated on the highway use permits issued by the department. It is unlawful to operate, on any public highway, a motor vehicle having an actual unloaded or gross weight in excess of the unloaded or gross weight set forth in its permit. The unloaded weight of a motor vehicle is the actual weight of such motor vehicle. The gross weight of a motor vehicle is the unloaded weight of the motor vehicle, plus the unloaded weight of the heaviest motor vehicle, trailer, semitrailer, dolly or other device to be drawn by the motor vehicle, plus the weight of the maximum load (exclusive of the weight of the driver and the driver's helper) to be carried or drawn by the motor vehicle. Notwithstanding any other provision of this Title, no distinctions shall be made in the method for determining the gross weight of a truck, tractor or other motor vehicle. The unloaded weight and gross weight of each motor vehicle shall be set by the carrier and will be subject to approval and audit by the Department of Taxation and Finance. In the case of an omnibus that is subject to the provisions of article 21 of the Tax Law, in lieu of furnishing the unloaded and gross weights, the renewal application must state the seating capacity of such motor vehicle, exclusive of the driver.

(f) In lieu of submitting the renewal application on Form TMT-1.2, any carrier with over 250 motor vehicles that require renewal permits and stickers (whether highway use tax or automotive fuel carrier, or a combination of both), or any carrier that renewed by magnetic tape the 13th series permits and stickers, has the option of renewing by magnetic tape or diskette in the following manner:

(1) A test computer tape or diskette consisting of a carrier's entire current motor vehicle information file must be submitted to the Highway Use Tax - Renewal Unit of the Department of Taxation and Finance as soon as possible after January 1, 1990, to enable the department to verify the tape or diskette and to enable the carrier to resubmit a tape or diskette in case of error. No test tapes or diskettes will be accepted unless received by the department on or before August 31, 1990.

(2) If the test computer tape or diskette meets the specifications and qualifications required by the department, such tape or diskette will be returned and Form TMT-22, Application to Submit New York State Highway Use Tax Permit and/or Automotive Fuel Carrier Permit Renewal Information on Magnetic Tape or Diskette, will be mailed by the department to the carrier. In order for renewal permits and stickers to be issued, the completed form together with a fee of \$4 for each renewal permit and sticker for each truck, tractor or other self-propelled device and \$2 for each renewal permit and sticker for a trailer or other nonself-propelled device which transports automotive fuel must be submitted to the department on or before September 30, 1990.

(3) Fourteenth series permits and stickers will then be mailed between October 1, 1990 and October 31, 1990, to be assigned by the carrier to the vehicles which require renewal permits and stickers.

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(4) A carrier renewing by magnetic tape or diskette must prepare a production renewal tape or diskette consisting of the carrier identifying information records, followed by the motor vehicle records for every motor vehicle to which an unassigned 14th series permit and sticker was issued, indicating the vehicle to which each permit and sticker was assigned. The tape or diskette must be received by the Department of Taxation and Finance on or before February 15, 1991.

(5) Credit will be given for 14th series highway use tax permits and stickers or automotive fuel carrier permits and stickers, or both, which are not assigned to vehicles by a carrier if the permits and stickers are returned to the Highway Use Tax-Renewal Unit of the Department of Taxation and Finance unused. Upon request, unused 14th series highway use tax permits and stickers may be converted to new registrations of vehicles which have not had prior HUT permits issued, with the submission of the additional fee of \$11 for each permit and sticker for a truck, tractor or other self-propelled device. Unused automotive fuel carrier permits and stickers must be returned for credit.

(6) All forms, tapes, diskettes, remittances and correspondence pertinent to the usage of magnetic tapes or diskettes for renewals should be mailed to the Department of Taxation and Finance, Business Tax Registration Section, Highway Use Tax - Renewal Unit, W.A. Harriman Campus, Albany, NY 12227-0163.

(7) A carrier that does not avail itself of the option to renew by magnetic tape or diskette as provided for by this subdivision must comply with the other provisions of this section to obtain 14th series renewal permits and stickers.

(g) All renewal applications for the 14th series permits and stickers and the fees must be mailed to the Department of Taxation and Finance, Business Tax Registration Section, Highway Use Tax - Renewal Unit, W.A. Harriman Campus, Albany, NY 12227-0163.

(h) Permit and sticker applications for all newly registered motor vehicles must be made on Form TMT-1. All motor vehicles newly registered on or after October 1, 1990 will be issued 14th series permits and stickers.

(i) The Department of Taxation and Finance will approve or reject each application. If the application is approved, new permits and stickers will be mailed to the address on the application form, unless the carrier furnishes a different mailing address. The department will not approve any application for a 14th series permit and sticker for any motor vehicle if a suspension or revocation of any prior series permit or sticker issued therefor is in effect at the time of the application or if the applicant is delinquent in the filing of truck mileage tax, fuel use tax or combined truck mileage and fuel use tax returns, or is delinquent in the payment of any such taxes.

(j) The 13th series permits and stickers need not be surrendered to the department for cancellation on December 31, 1990, their expiration date, but the stickers must be removed from motor vehicles, and the stickers and permits must be destroyed. See subdivision (1) of this section

for extensions of time for possessing and displaying 13th series permits and stickers.

(k) The 14th series permits and stickers may be used as soon as received. The issuance of renewal 14th series permits and stickers will commence on or about October 1, 1990.

(l) In order to give ample opportunity for compliance, an extension of time for the months of January, February and March 1991 is granted for the possession and display of the 13th series highway use tax and automotive fuel carrier permits and stickers. Thus, during the period October 1, 1990 through March 31, 1991, either the 13th series or the 14th series highway use tax and automotive fuel carrier permits and stickers may lawfully be possessed and displayed.

(m)(1) Emergency permits obtained on and after October 1, 1990 will be converted into 14th series permits and stickers at no additional fee.

(2) Carriers who, because of the volume of emergency permits needed on an annual basis, have obtained consignment permits and stickers in accordance with section 473.9 of this Title may convert unused 13th series permits and stickers into 14th series permits and stickers at no additional fee. Such conversion shall not be allowed prior to April 1, 1991. Thirteenth series consignment permits and stickers may be assigned to motor vehicles until December 31, 1990; however, once assigned, such permits and stickers are subject to renewal pursuant to the provisions of this section, as are any other 13th series highway use tax permits and stickers. Thirteenth series consignment permits and stickers may not be assigned to motor vehicles after December 31, 1990. Accordingly, during the period October 1, 1990 through March 31, 1991, it may be in a carrier's best interest to apply directly to the Department of Taxation and Finance or through an authorized permit service for 14th series permits and stickers, regardless of the number of 13th series consignment permits and stickers possessed. On and after April 1, 1991, carriers may apply, in writing, to the department for replacement of unused 13th series consignment permits and stickers of record. It is necessary that the unused 13th series permits and stickers be surrendered to the department at the time of such requests.

(n) All of the provisions of this section also apply to special permits and stickers for carriers transporting motor vehicles by saddle or full-mount mechanism (see section 474.8 of this Part) with the following exceptions:

(1) The special stickers are not to be affixed to the vehicle but are to remain in the possession of the driver and be available for inspection by enforcement authorities.

(2) The renewal application form for the special permits and stickers is Form TMT-1.6, Renewal Application for Special Highway Use Permit.

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(3) The replacement series of special stickers will be of the same size and color as the highway use tax sticker, but will have the letters "SP" before the sticker number.

(4) The fee for each renewal 14th series special permit and sticker will be \$4per vehicle. The fee for each-new 14th series special permit and sticker will be \$5.

(o) Trip-lease permits and 72-hour trip permits (see sections 473.3 and 474.11 of this Title, respectively) are not issued in series and expire on the dates set forth therein. Accordingly, such permits are not subject to the renewal provisions of this section.

(p) All of the other provisions of article 21 of the Tax Law and of the truck mileage and fuel use taxes regulations set forth in this Subchapter not inconsistent with such article are applicable to the 14th series permits and stickers.

(q) Vehicles are to be listed on the truck mileage and fuel use tax returns according to the 13th series or 14th series permit numbers beginning with the returns covering operations commencing October 1, 1990 through March 31, 1991. The 13th series permit numbers should be listed on returns for all prior months or periods. Carriers must use the 14th series permit numbers for all vehicles newly registered on and after October 1, 1990. Beginning with the month of April 1991, only 14th series permit numbers may appear on returns.