

Reduction in the Supplemental Highway Use Tax

On April 28, 1998, Governor George E. Pataki signed Chapter 56 of the Laws of 1998 into law. This chapter amends section 503-b of the New York State Tax Law to reduce the supplemental highway use tax by 50 %, effective January 1, 1999. The new tax rate applies to miles traveled on New York public highways on and after January 1, 1999. The toll-paid portion of the New York State Thruway continues to be exempt from both the highway use tax and the supplemental highway use tax.

As a result of the change in the tax rate, Form MT-903, *Highway Use Tax Return*, is being revised. The revised form will be sent to carriers in time for filing returns due for taxable periods beginning on and after January 1, 1999.