



Highway Use Tax Credentials Extended

Attention: Law enforcement agencies
District attorneys
Municipal officers
Judges, magistrates, town and village justices

The 19th series highway use tax permits and/or certificates of registration were scheduled to expire on December 31, 2008. However, the expiration dates have been extended beyond that date until further notice.

Carriers must have a highway use tax or automotive fuel carrier certificate of registration (or permit) on file for each vehicle subject to the highway use tax. The certificate of registration (or permit) is not required to be carried in the vehicle for highway use tax purposes. However, the certificate of registration may be verified by reference to the license plate or other identifying information. (See N-07-15, *Amendments Related to the Enforcement of the Highway Use Tax Effective July 1, 2007.*)

A motor carrier operating a motor vehicle subject to highway use tax without a valid certificate of registration (or permit) may be issued a citation under section 1815(a)(1)(A)(i) of the Tax Law.

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.