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## **Special Waiver of Highway Use Tax and IFTA Credentials Related to Hurricane Sandy Disaster Relief Efforts**

President Obama has authorized federal aid and assistance to New York State under the Federal Disaster Relief and Emergency Assistance Act in response to emergency conditions resulting from Hurricane Sandy.

Accordingly, pursuant to the authority granted under sections 509(10) and 528 of the Tax Law, Commissioner of Taxation and Finance Thomas Mattox has relieved motor carriers from the otherwise applicable requirements of Articles 21 (highway use tax -HUT) and 21-A (fuel use tax - IFTA) when traveling on the public highways of New York State for the purpose of aiding in disaster relief efforts.

This notice will confirm that for the period October 26, 2012, through January 24, 2013, motor vehicles operated on the highways of New York State, when exclusively providing disaster assistance, supplies, and equipment in response to Hurricane Sandy, do not need a HUT certificate of registration, HUT decal, IFTA license, or IFTA decals that are ordinarily required. In addition, carriers operating their motor vehicles to provide disaster assistance, supplies, and equipment to aid in the relief efforts will not be liable for the highway use tax or fuel use tax on miles traveled and fuel consumed in New York State. This waiver applies only to travel in New York State. If traveling in any other jurisdiction, carriers must comply with all credential requirements for that jurisdiction.

When completing Form MT-903, *Highway Use Tax Return*, or the IFTA quarterly fuel tax report, carriers should not include as taxable miles those miles traveled in New York State while providing disaster relief. On the IFTA quarterly fuel tax report, carriers should not include as New York tax-paid gallons the proportionate amount of fuel purchased in New York State and consumed in New York State while providing disaster relief. However, on the IFTA report, carriers must include these miles and gallons in the total miles and total gallons to determine the proper miles per gallon (MPG). Carriers should indicate on the highway use tax return and the IFTA quarterly fuel tax report that these miles and gallons have been excluded, and keep related records for a period of four years from the filing date.

Commissioner Mattox has requested that all New York State law enforcement agencies refrain from issuing citations for any motor vehicle traveling on New York State public highways without a HUT certificate of registration, HUT Decal, IFTA license, or IFTA decals for the above purposes through January 24, 2013.

Note: An N-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 Tax Department does not revise previously issued N-Notices.