



Excluded and Exempt Vehicles – Highway Use Tax

Introduction

Certain vehicles are excluded from the highway use tax (HUT) registration requirements if they are used for the purpose for which they were designed. Other vehicles may be exempt from the HUT registration requirements if used exclusively for an exempt activity.

This bulletin explains which vehicles are excluded or exempt from tax.

Excluded vehicles	
<p>If you intend to use an excluded vehicle for a purpose other than that for which it was designed, you must first obtain a certificate of registration. You must also file a tax return to report and pay tax on the mileage traveled during the non-excluded use.</p> <p>The following vehicles are excluded from the highway use tax. (Note that except in the case of buses, excluded vehicles may not be used to deliver passengers or materials.)</p>	
Omnibus	<p>A vehicle engaged in the transportation of passengers for hire that is subject to the jurisdiction of:</p> <ul style="list-style-type: none"> • the U.S. Department of Transportation; • the New York State Department of Transportation; or • any state regulatory agency concerned with the regulation of passenger transport having a seating capacity of more than seven persons in addition to the driver.
Power shovel	<p>A machine that utilizes a bucket to dig out ground, earth, stone, or similar substances, and deposit it elsewhere.</p> <p>This description includes a backhoe, front-end loader, or wheeled excavator.</p>
Road-building machines	<p>Any of the several machines that are useful in constructing highways but do not transport property over public highways.</p> <p>Common examples of road-building machines are motor graders and scrapers.</p> <p>Even if these machines are used in a project other than building or repairing a highway, they will not need certificates of registration.</p> <p>A road-building machine also includes a vehicle:</p> <ul style="list-style-type: none"> • in excess of eight feet in width; • equipped with pneumatic tires; and

	<ul style="list-style-type: none"> designed, constructed, and used for transporting earth and rock in connection with excavation and grading work (commonly referred to as an earth mover). <p>Dump trucks, tank trucks, concrete mixers, concrete pumps, any vehicles utilizing a conventional truck chassis, and any vehicles capable of travel at a speed in excess of 40 miles per hour are not road-building machines.</p>
Road roller	A machine used to smooth out freshly poured asphalt or earth.
Road sweeper	A machine that sweeps debris from the road.
Sand spreader	<p>A truck that spreads sand on the public highways. A sand spreader may carry no load other than sand on a public highway.</p> <p>Note: A truck or other device that spreads anything else is not considered to be a sand spreader.</p>
Snow plow	<p>A machine specially designed for snow removal, whether by pushing it with a blade, blowing it away, or lifting it into a truck.</p> <p>Note: A truck or passenger vehicle with a snow blade attached is not considered to be a snow plow.</p>
Tractor crane	<p>A machine for:</p> <ul style="list-style-type: none"> raising, skidding, shifting, and moving logs or other heavy objects in off-road locations. <p>It must be able to lift three tons at one time. A tractor crane may not be operated on public highways while transporting any load.</p>
Truck crane	<p>A machine for raising, shifting, and lowering heavy loads by means of a projecting swinging arm. It must be able to lift a load at least twenty feet from the ground. The machine must proceed forward on tires in contact with the ground.</p> <p>Examples of truck cranes, all of which have no cargo capacity, are:</p> <ul style="list-style-type: none"> derricks, aerial bucket trucks, concrete pumps, and cherry pickers. <p>Note: A truck that regularly tows other vehicles is not considered a truck crane.</p>

Well driller	<p>A machine that drills wells. A truck or derrick that supports special apparatus used for boring holes, whether the apparatus is percussion or rotary, is a well driller.</p> <p>Support trucks, such as pickup trucks or tank trucks, are not considered to be well drillers.</p>
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<p>Exempt vehicles</p> <p>If you intend to use an exempt vehicle for a nonexempt activity, you must first obtain a certificate of registration.</p> <p>To qualify for the exemption, a vehicle must be used exclusively for the exempt activity.</p> <p>If you use the vehicle for a nonexempt activity, you must file a tax return to report and pay tax on both the exempt and nonexempt miles for the entire calendar month when the nonexempt use occurs.</p> <p>The following vehicles are exempt from the highway use tax:</p>	
United States mail	Vehicles engaged exclusively in the transportation of United States mail under a contract with the United States Postal Service.
Under the control of the government	Vehicles under the control of any agency or department of the United States, or any state, county, city, town, or municipality.
Farming	<p>Vehicles operated by a farmer or a related person or entity and used exclusively by the farmer or by the related person or entity to transport:</p> <ul style="list-style-type: none"> • the farmer’s own agricultural commodities, products, pulpwood, or livestock (including packaged, processed, or manufactured products) that were originally grown or raised on the farmer’s own farm(s) or orchard(s); • farm products from farms contiguous to the farmer’s own farm(s); or • supplies and equipment for use or consumption on the farmer’s own farm(s). <p>See TSB-M-13(5)M, <i>Tax Law Amended to Expand the Highway Use Tax Exemption for Farm Vehicles</i>, for definition of a related person.</p>
Household goods movers	Vehicles used exclusively to transport household goods under authority of the New York State or the United States Department of Transportation.

Fire company	Vehicles owned and operated by any fire company or department as defined in section 3 of the Volunteer Firefighters' Benefit Law.
Recreational	Recreational vehicles (such as motor homes, pickup trucks with attached campers, and buses) used exclusively for personal pleasure by an individual and not used in any business endeavor.
Transporter or dealer plates	Vehicles where power units are operating under transporter or dealer plates.
Other	Vehicles with a gross weight of 18,000 pounds or less, unless you choose to compute your tax using the unloaded weight method. For more information regarding the methods to compute your tax, see Tax Bulletin How to Determine Your Highway Use Tax (TB-HU-360) .

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 501(2)(c) and 504

Memoranda: [TSB-M-13\(5\)M](#), *Tax Law Amended to Expand the Highway Use Tax Exemption for Farm Vehicles*

Bulletins: [How to Determine Your Highway Use Tax \(TB-HU-360\)](#)