



How to Determine Your Highway Use Tax

Introduction

The highway use tax is computed by multiplying the number of miles traveled on New York State public highways (excluding toll-paid portions of the New York State Thruway) by a tax rate. The [tax rate](#) is based on the weight of the motor vehicle and the method that you choose to report the tax.

When completing your first return for the calendar year, you must choose to use either the **gross weight method** or the **unloaded weight method** to compute your tax. You should base your method on your particular operations. One method may be more economical or convenient for you.

After you select a method, you:

- must use the same method to compute your tax for **each** return filed during the year,
- cannot change the selected method until the following year, and
- use it for all your vehicles.

Gross weight method

If you choose to use the gross weight method, you must use it for every truck and tractor with a gross weight of more than 18,000 pounds operating on New York State public highways during the reporting period.

Gross weight means the:

- unloaded weight of the truck, tractor, or other self-propelled vehicle; plus
- unloaded weight of the heaviest trailer, semitrailer, dolly, or other device to be drawn by that motor vehicle; plus
- maximum load to be carried or drawn by the motor vehicle.

Gross weight excludes the weight of the driver and a helper. For a tow truck, it excludes the weight of any vehicle that is being towed partly or wholly upon the towed vehicle's own wheels. Gross weight of a flatbed tow truck must include the weight of the heaviest vehicle to be transported on the bed of the truck.

Under the gross weight method, you may use the:

- straight line option, or
- heaviest weight option.

Straight line option

When using the **straight line** option, you will compute your tax based on the taxable miles for each vehicle you operated during the period.

Under this option, you will compute your tax using:

- the gross weight of each laden (with a load or any part of a load) truck and tractor and miles traveled while laden, and
- the unloaded weight of each unladen truck and tractor and miles traveled while unladen.

Heaviest weight option

If you operate more than one truck or tractor on New York State public highways during the reporting period, you may use the **heaviest weight option**. Under this option, you will compute your tax using:

- the gross weight of all your heaviest laden trucks and tractors and miles traveled while laden, and
- the unloaded weight of all your heaviest unladen trucks and tractors and miles traveled while unladen.

Unloaded weight method

If you choose to use the unloaded weight method, you must use it for the following vehicles operated on New York State public highways during the reporting period:

- a truck with an unloaded weight of more than 8,000 pounds, and
- a tractor with an unloaded weight of more than 4,000 pounds.

Unloaded weight means the actual weight of the motor vehicle, including:

- all equipment necessary for its performance as a vehicle,
- all equipment necessary for its safety,
- all equipment permanently attached to the vehicle,
- all equipment used exclusively for the protection of its load,
- all equipment used exclusively for loading or unloading the vehicle, and
- the weight of full fuel tank(s) used to propel the vehicle.

The weight of the driver and a helper is not included.

Reduced tax rates apply to certain vehicles

[Reduced tax rates](#) apply if you have three or fewer trucks or tractors operated in New York that are used almost exclusively to transport:

- boltwood (short sections of logs, six feet long or less, to be sawed or cut, that are commonly used for specialized items, as in the case of the wood-turnery industry);
- logs (unshaped timber over six feet long, ready for sawing, and commonly used for making lumber);
- pulpwood (wood for pulp commonly used in making paper);
- woodchips (small, usually thin, flat pieces of wood cut, struck, or flaked, that are commonly used in making composition board and pulp); and
- raw, unprocessed milk in bulk.

For more information, see [Special instructions if you have three or fewer vehicles for this filing period hauling timber products or bulk raw milk](#).

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, 502, 503-b and 505

Bulletins: [Filing Requirements for Highway Use Tax \(TB-HU-260\)](#)