

HIGHWAY USE TAX (HUT)

Effective Date:

- January 1, 2013, HUT/AFC decals must be affixed to each vehicle

Required:

- Any truck, tractor, or self propelled vehicle with a gross weight of more than 18,000 pounds. (Decals are to be placed as close as possible to the front license plate)

Exclusions:

- Omnibus – Transportation of passengers for hire with 7 or more passengers
- Power Shovel – Utilizing a bucket IE: backhoe, front-end loader, excavator
- Road Building Machines – Graders, scrapers, pavers
- Road Roller – Machine used to smooth fresh asphalt
- Road Sweeper – Sweeps debris from roadway
- Sand Spreader – Truck designed specifically to spread sand on the highway.
- Snow Plow – Truck designed specifically to plow snow
- Tractor Crane – Machine used for raising/moving items in off-road locations
- Truck Crane – Aerial buckets, concrete pumps, cherry pickers, derricks
- Well Driller – Machine to drill holes for wells

Exempt Vehicles:

- Mail Carriers under contract with the USPS
- Vehicles controlled by federal, state, county, city, town, village, or municipality
- Farm vehicles used to transport goods raised on farm land
- Vehicles used exclusively to transport goods w/authority from NYSDOT or USDOT
- Vehicles owned and operated by any fire company or department
- Recreation vehicles IE: motor homes, pickup trucks with attached campers & buses
- Vehicles operating with transporter or dealer plates

AUTOMOTIVE FUEL CARRIER (AFC)

(Fuel includes: diesel, kerosene, fuel oil, gasoline)

Vehicles Transporting Fuel:

- Tractor/Trailer combination - Tractor must have HUT or AFC decal, trailer must have AFC decal
- Tanker truck with no trailer – Truck must have AFC sticker

Note: AFC Registrations supersede HUT registrations therefore can be used for property carrying vehicles instead. Additional HUT decals are not required if they have an AFC decal.