

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-93 (8) M  
Fuel Use Tax  
October 11, 1993

Subject: Fifteenth Series Regulations  
Section 474.10 Fifteenth Series Permits  
and Stickers (Tax Law § 509, subd. 8.)

(a)(1) The 14th series of highway use permits and stickers issued for use on and after January 1, 1991 will expire on December 31, 1993. Pursuant to the authority contained in subdivision (8) of section 509 of the Tax Law, a 15th series of replacement permits and stickers will be issued to be used on and after January 1, 1994. However, as provided for in this section, such 15th series permits and stickers may be used as early as October 1, 1993, but must be used on and after April 1, 1994. The 15th series of permits and stickers is scheduled to expire on December 31, 1996. Notwithstanding New York State's possible entry into the International Fuel Tax Agreement (pursuant to the Intermodal Surface Transportation Efficiency Act of 1991), the 15th series permits and stickers shall be in full force and effect for purposes of the taxes imposed pursuant to article 21 of the Tax Law other than the fuel use tax, for such three year period.

(2)(i) Fifteenth series highway use tax ("HUT") permits and stickers must be obtained for all motor vehicles that are subject to the provisions of article 21 of the Tax Law, except for those motor vehicles described in subparagraph (ii) of this paragraph for which automotive fuel carrier permits and stickers are required, and except as otherwise provided in this section.

(ii) Fifteenth series automotive fuel carrier ("AFC") permits and stickers must be obtained for all motor vehicles that are subject to the provisions of article 21 of the Tax Law and that are used to transport automotive fuel. However, a tractor or other self-propelled device that transports automotive fuel solely by drawing a trailer, semitrailer, dolly or other device does not require an automotive fuel permit and sticker if it has a highway use tax permit and displays a highway use tax sticker. A motor vehicle is not transporting automotive fuel when the only automotive fuel which it transports is the fuel in the vehicle's fuel tanks intended for its propulsion.

(iii) Fifteenth series special ("SP") permits and stickers may be obtained by any carrier who is engaged in the business of transporting motor vehicles by saddle and/or full mount mechanism, or a combination of both, the motive powered vehicles of which are subject to the provisions of article 21 of the Tax Law.

(b)(1) Except as otherwise provided for in subdivision (e) of this section with respect to renewals by magnetic medium, a renewal application for 15th series replacement permits and stickers must be made on a form or forms prescribed by the department for such purpose and must contain all of the required information. Renewal applications, in duplicate, will be mailed by the department to every carrier of record, commencing October 1, 1993. The renewal

application for 15th series highway use tax and/or automotive fuel carrier permits and stickers will be preprinted, listing all of the motor vehicles then registered to the carrier for purposes of article 21 of the Tax Law. Failure on the part of any carrier to receive the renewal application will not, however, excuse any delay in filing for renewal. Any carrier not supplied with a renewal application, including carriers engaged in the transportation of motor vehicles by saddle and/or full mount mechanism, must obtain a renewal application from the highway use permit renewal unit, or such other designation given to such unit, of the Department of Taxation and Finance.

(2) A renewal application must list and describe each of the motor vehicles for which a 15th series replacement permit and sticker are required. The applicant must set forth the unloaded weight and gross weight of each motor vehicle, other than an omnibus. That is, the unloaded weight and gross weight of each truck, tractor or other self-propelled device must be provided. In addition, the unloaded weight and gross weight (in combination with any other motor vehicle or device) of each trailer, semitrailer, dolly or other attached device for which an "AFC" permit and sticker are required must also be supplied. Such weights are determined by the carrier and are subject to audit and approval by the department. The unloaded weight of a motor vehicle is the actual weight of such motor vehicle, which includes all equipment necessary for the performance of the function of the vehicle as a vehicle, necessary for the safety of the vehicle, permanently attached to the vehicle, used exclusively for the protection of the load carried by the vehicle or used exclusively for the loading or unloading of the vehicle. The gross weight of a motor vehicle is the unloaded weight of the motor vehicle, plus the unloaded weight of the heaviest motor vehicle, trailer, semitrailer, dolly or other device to be drawn by the motor vehicle, plus the weight of the maximum load (exclusive of the weight of the driver and the driver's helper) to be carried or drawn by the motor vehicle. Such concept is for the determination of a gross weight at which a carrier will operate and may not necessarily be the capacity for which a truck, tractor and/or trailer has been manufactured. In the case of a truck-trailer combination that at times operates alone, if the gross weight determined without regard to any trailer or drawn device (i.e., unloaded weight of the truck plus the weight of the heaviest load carried by the truck) is greater than the gross weight when the truck operates in combination, the gross weight determined without regard to any trailer or drawn device is the gross weight which must be shown on the truck's permit. Notwithstanding any other provision of this Title, no distinctions shall be made in the method for determining the gross weight of a truck, tractor or other motor vehicle. The unloaded weight and gross weight of each motor vehicle will be stated in the 15th series highway use permit that is issued to the carrier for such vehicle. It is unlawful to operate, on any public highway of New York State, a motor vehicle having an actual unloaded or gross weight in excess of the unloaded or gross weight set forth in its permit. In the case of an omnibus that is subject to article 21 of the Tax Law, in lieu of setting forth the unloaded and gross weights, the renewal application must state the seating capacity of such motor vehicle, exclusive of the driver.

(3)(i) An application for renewal, together with payment of the required fees, must be mailed to the department at the address indicated in the application. If such application for 15th series permits and stickers is received by the department or is postmarked by the United States Postal Service on or before December 31, 1993 and such application is for motor vehicles for which valid 14th series permits and stickers are still in effect, the renewal fees for 15th series replacement permits and stickers will be:

"(a)" \$4.00 for each truck, tractor or other self-propelled device;

"(b)" \$2.00 for each trailer, semitrailer, dolly or other drawn device that is used to transport automotive fuel; and

"(c)" \$4.00 for each motor vehicle that is used to transport other motor vehicles by saddle or full mount mechanism, or a combination of both.

(ii) Notwithstanding any other provision of this Title, any renewal application for such permits and stickers that is received by the department or postmarked after December 31, 1993, as the case may be, or any renewal application for motor vehicles for which proper permits and stickers are no longer in effect, will be considered to be a new application and must be accompanied by permit fees of:

"(a)" \$15.00 for each 15th series permit and sticker for a truck, tractor or other self-propelled device;

"(b)" \$5.00 for each 15th series automotive fuel carrier permit and sticker for a trailer, semitrailer, dolly or other drawn device that is used to transport automotive fuel; and

"(c)" \$5.00 for each 15th series special permit and sticker, plus \$200.00 for permission to secure such special permits and stickers.

(iii) The required fees should be paid by check or money order, made payable to the Commissioner of Taxation and Finance.

(c)(1) The department will review the information submitted and will either deny or approve each renewal application. Such an application may be denied for a violation of any of the provisions of article 21 or section 301-h of article 13-A of the Tax Law or any rule or regulation adopted pursuant thereto. The department will not approve any renewal application for a 15th series replacement permit and sticker for any motor vehicle if a suspension or

revocation of any prior series permit and sticker issued therefor is in effect at the time of the renewal application, or if the carrier is delinquent in filing highway use tax returns or in the payment of the highway use taxes or article 13-A carrier tax.

(2) If an application for renewal is approved, 15th series replacement permits and stickers will be mailed to the carrier at the address in such application, unless the carrier furnishes, in writing, a different address. Except as provided in subdivision (e) of this section, each 15th series highway use permit will set forth the name and address of the carrier, a description of the motor vehicle for which it is issued and such additional information as the department may require. Each 15th series highway use sticker will be approximately 4 1/2 inches in length and 3 inches wide. The stickers will be numbered coinciding with the numbers of the highway use permits and, with the exception of the special stickers, will be waterproof and pressure-sensitive with adhesive on the back. The 15th series highway use tax sticker and special sticker will be aqua with black printing. The special sticker will be distinguished with the letters "SP" printed thereon. The 15th series automotive fuel carrier sticker will be violet with black printing.

(d)(1) The 15th series permits and stickers may be used as soon as received. The issuance of such permits and stickers will commence on or about October 1, 1993. The replaced 14th series permits and stickers need not be surrendered to the department for cancellation. However, the 14th series stickers must be removed from motor vehicles and both the stickers and the 14th series permits must be destroyed on or before March 31, 1994.

(2) In order to give ample opportunity for compliance with the provisions of this section, an extension of time for the months of January, February and March of 1994 is granted for the use and display of the 14th series highway use permits and stickers. Thus, during the period October 1, 1993 through March 31, 1994, either the 14th series or the 15th series of highway use permits and stickers may lawfully be used and displayed.

(e)(1) In lieu of submitting the renewal application as provided in subdivision (b) of this section, any carrier with over 250 motor vehicles that require replacement highway use tax or automotive fuel carrier permits and stickers, or a combination of both, or any carrier that renewed by magnetic tape or diskette the 14th series of permits and stickers, has the option of renewing by magnetic tape or diskette.

(2) A test computer tape or diskette consisting of the carrier's entire current highway use permit file must be submitted to the department at the appropriate address as soon as possible after January 1, 1993. This will enable the department to verify the tape or diskette and will enable the carrier to timely resubmit a tape or diskette in case of error.

Such tapes or diskettes must be accompanied by transmittal documents prescribed by the department for purposes of such submissions. No test tapes or diskettes will be accepted unless received by the department on or before June 30, 1993.

(3) Once the test tape or diskette meets the specifications and qualifications required and published by the department and has been accepted, such tape or diskette will be returned and an application to renew the highway use tax and/or automotive fuel carrier permits and stickers by magnetic medium will be mailed by the department to the carrier. In order for 15th series replacement permits and stickers to be issued, the completed application together with renewal fees of \$4.00 for each truck, tractor or other self-propelled device and \$2.00 for each trailer, semitrailer, dolly or other drawn device that is used to transport automotive fuel must be submitted to the department at the address indicated in the application on or before September 30, 1993.

(4) Upon approval of the application, unassigned 15th series permits and stickers will be mailed to the carrier, to be assigned to motor vehicles that require replacement permits and stickers. Such permits and stickers will be mailed between October 1, 1993 and October 31, 1993.

(5)(i) A carrier who has renewed by magnetic tape or diskette must complete the highway use permits, affix the highway use stickers to the subject motor vehicles and prepare a production renewal tape or diskette consisting of the carrier's identifying information records, followed by the motor vehicle records of every motor vehicle for which a 15th series replacement permit and sticker was assigned. The production renewal tape or diskette must be submitted to the department and received on or before February 15, 1994.

(ii) The production renewal tape or diskette may not necessarily be identical to the test tape or diskette that was originally approved by the department because of, for example, dispositions or acquisitions of motor vehicles. In the event that a motor vehicle does not require a replacement series permit and sticker, credit will be given for any 15th series highway use tax or automotive fuel carrier permit and sticker that is returned to the department unused. Upon written request, unassigned replacement highway use tax permits and stickers may be converted to new permits and stickers for motor vehicles that have not previously been registered for purposes of article 21 of the Tax Law. Such requests must be accompanied by an additional fee of \$11.00 for each permit and sticker. Unassigned automotive fuel carrier permits and stickers may not be so converted and must be returned to the department for credit.

(6) Any carrier that does not avail itself of the option to renew by magnetic tape or diskette as provided for in this subdivision must comply with the other provisions of this section to obtain replacement series permits and stickers.

(f)(1) Emergency permits obtained on and after October 1, 1993 will be converted into 15th series permits and stickers at no additional fee.

(2) Carriers who, because of the volume of emergency permits needed have obtained consignment permits and stickers in accordance with section 473.9 of this Title may convert unassigned, 14th series permits and stickers into 15th series permits and stickers at no additional fee. Such conversion shall not be allowed prior to April 1, 1994. Fourteenth series consignment permits and stickers may be assigned to motor vehicles until December 31, 1993; however, once assigned, such permits and stickers are subject to renewal pursuant to the provisions of this section, as are any other 14th series highway use tax permits and stickers. Fourteenth series consignment permits and stickers may not be assigned to motor vehicles after December 31, 1993. Accordingly, during the period October 1, 1993 through March 31, 1994, it may be in a carrier's best interest to apply directly to the department or through an authorized permit services for 15th series permits and stickers, regardless of the number of 14th series consignment permits and stickers possessed. On and after April 1, 1994, carriers may apply, in writing, to the department for replacement of unassigned 14th series consignment permits and stickers of record. It is necessary that the unassigned 14th series permits and stickers be surrendered to the department at the time of such requests.

(g) Trip-lease permits and 72-hour trip permits are not issued in series and expire on the dates set forth therein. Accordingly, such permits are not subject to the renewal provisions of this section.

(h)(1) All of the other provisions of article 21 of the Tax Law and of this Title that are not inconsistent with such article are applicable to the 15th series replacement permits and stickers.

(2) Motor vehicles are to be listed in the highway use tax returns according to the 14th series or 15th series permit numbers, beginning with the returns covering operations commencing October 1, 1993 through March 31, 1994. Carriers must use the 15th series permit numbers for all motor vehicles for which 15th series permits and stickers have been issued. Beginning with returns covering operations commencing on and after April 1, 1994, only 15th series permit numbers may appear in such returns.