

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

TSB-M-78 (4.1) M
Truck Mileage Tax
April 21, 1995

Status of Double Wide Mobile Homes
Under the Highway Use Tax Law

Notice of Obsolescence

Effective October 1, 1984, Chapter 583 of the Laws of 1984 amended the definition of a motor vehicle in section 501 of the Tax Law to limit such term to self-propelled devices. Prior to that date, section 501 included a trailer or other drawn device in the definition of a motor vehicle for highway use tax purposes.

TSB-M-78 (4) M, addresses the taxability of mobile homes (non-self-propelled devices) for truck mileage tax purposes. This TSB-M, which reproduced an opinion of Counsel, reflected the treatment of drawn devices under then existing tax law.

As a result of the change enacted by Chapter 583, TSB-M-78 (4) M is revoked for periods beginning on or after October 1, 1984. It remains in effect for periods before October 1, 1984.