

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

TSB-M-82 (13)M
Highway Use Tax
November 4, 1982

Subject: Amendments to the Highway Use Tax Law and Regulations
Automotive Fuel Carriers

In accordance with amendments to the Highway Use Tax Law and the Truck Mileage Tax and Fuel Use Tax Regulations 21, effective September 1, 1982 every automotive fuel carrier must have a special AFC permit and distinctively colored AFC sticker for each motor vehicle, required to be registered under the Highway Use Tax Law, which transports automotive fuel on New York State highways. This includes trucks, tractors and trailers.

Automotive Fuel Carrier (AFC) means any person who has one or more motor vehicles that transport automotive fuel. This includes common or contract carriers engaged in the business of transporting for hire and private carriers who transport their own automotive fuel.

Automotive fuel means motor fuel or diesel motor fuel as defined in the Motor Fuel Tax Law:

- a) Motor Fuel means gasoline, benzol or other product, except kerosene or crude oil, which is suitable for use in the operation of a motor vehicle engine, but if kerosene or crude oil is compounded or mixed with any other product or products, and the resulting compound or mixture is suitable for use in the operation of any such motor vehicle engine, such resulting compound or mixture in its entirety is motor fuel.
- b) Diesel Motor Fuel means kerosene, crude oil, fuel oil and motor fuel commonly used in the operation of an engine of the diesel type.

The following highlights concerning the new requirements were obtained from Sections 474.13 and 483.7 of the revised Truck Mileage Tax and Fuel Use Tax Regulations 21:

1. A fee of \$5.00 imposed for each special permit and sticker.
2. All Eleventh Series permits presently issued do not have to be surrendered by 8/31/82, the conversion date deadline, but must be retained on the motor vehicle for which issued.
3. In order to give ample opportunity for compliance, an extension of time from 9/1/82 through 1/31/83 has been granted.
4. The eleventh series special Automotive Fuel Carrier permits should be used and stickers affixed as soon as received.
5. In addition to the special AFC permit and AFC sticker every motor vehicle transporting automotive fuel must carry an automotive fuel manifest, delivery ticket or invoice which must contain the following information:
 1. Source of supply (for example, a distributor, major oil company)
 2. Suppliers name and address
 3. Date of sale

4. Purchaser's name and address (for example, the filling station)
5. Transporters name and address
6. Purchase information including:
 - a) number of gallons ordered and the number of gallons delivered
 - b) type of product (for example, unleaded, leaded and premium gasoline)

Transportation of automotive fuel does not mean fuel put in the fuel tank of a motor vehicle and used to propel the vehicle on the highways.

Failure to comply may result in the imposition of the penalties set forth in Section 512 of the Tax Law.