

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

TSB-M-93 (4) M  
Highway Use Tax  
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"GROSS WEIGHT" OF TRUCKS AND TRACTORS FOR HIGHWAY USE TAX PURPOSES

The purpose of this memorandum is to clarify the definition of gross weight of trucks and tractors as it pertains to permits and to computation of the truck mileage taxes imposed under Article 21 of the Tax Law.

The highway use tax (HUT) law requires that the gross weight of each motor vehicle (except buses) be entered on its Highway Use Tax permit. The gross weight of a truck or a tractor required to be shown on the permit is the heaviest weight at which such motor vehicle is or will be operated on New York State public roads, whether alone or in combination with a trailer or other attached device(s). The gross weight must take into account the unloaded weight of the truck or tractor, and the heaviest combined weight of the trailer or other attached device(s) (if applicable) and the weight of the maximum load to be carried. However, the gross weight of a tow truck does not include the weight of any disabled vehicle it pulls.

A tractor's gross weight for both permit purposes and tax computational purposes is always the gross weight shown on its permit, which must be the heaviest weight at which the tractor is operated on New York State public roads.

The gross weight of a truck where the truck is operated in combination with any trailer(s) or other attached device(s) is the heaviest weight at which the combination is operated on New York State public roads. For tax computational purposes such combination is considered laden when either the truck or the trailer(s) or other attached device(s) is carrying any load or part of a load.

The gross weight of a truck where the truck is not operated in combination with a trailer or other attached device(s) is the heaviest weight at which the truck is operated alone on New York State public roads. For tax computational purposes the truck, operated alone, is considered laden when it carries any load or part of a load.

The gross weight to be shown on a truck's permit is the heavier of the two above gross weights, i.e., the gross weight when the truck is operated in combination with any trailer(s) or other attached device(s) or the gross weight when operated alone. This gross weight might not reflect the combined gross weights of the truck and trailer as shown on their respective motor vehicle registrations as recorded with the New York State Department of Motor Vehicles.

If a carrier must increase the gross weight of a truck or tractor from the weight shown on its permit, the carrier must get a corrected permit from the Tax Department before operating the vehicle at the higher gross weight.

A carrier may decrease the gross weight shown on any permit only during January. The revised permit does not become effective until the superseded permit is surrendered to the Tax Department.

No motor vehicle or combination of vehicles may be operated on New York State public roads at a gross weight in excess of the gross weight as permitted with the New York State Department of Taxation and Finance, unless otherwise authorized. If a carrier is convicted of operating a vehicle at a gross weight in excess of the gross weight shown on the vehicle's HUT permit (Section 1815 (a)(1)(B) of the Tax Law), the carrier is subject to a fine of \$100 - \$250 upon a first conviction and a fine of \$250- \$500 or imprisonment for up to 10 days upon a second or subsequent conviction. In addition, additional tax due may be determined based on the higher gross weight.