
Decals – Highway Use Tax

Introduction

The Highway Use Tax Law requires a HUT or AFC decal to be affixed to each motor vehicle.

- A HUT decal is required for each tractor and any truck that is required to have a HUT certificate of registration (C of R) to operate on New York State public highways and does not transport automotive fuel. The HUT certification and decal fee is \$1.50 per vehicle. The fee includes both a C of R and decal for each motor vehicle.
- An AFC certificate of registration and decal is required for each truck, trailer, semitrailer, or other attached vehicle that transports automotive fuel on New York State public highways. The AFC certification and decal fee is \$1.50 per vehicle. The fee includes both a C of R and AFC decal for each motor vehicle.

A decal is not transferable and is valid until it expires or is revoked, suspended, or surrendered.

Location of decal

You must securely and conspicuously affix the decal as follows:

Truck, tractor, or other self-propelled vehicle:	Trailer used to transport automotive fuel:
On the body, which includes the bumper of the vehicle, as near as possible to the front registration (license) plate.	On the body, which includes the bumper of the vehicle, as near as possible to the rear registration (license) plate.

Transfer of decal not allowed

A decal is issued for a particular motor vehicle. You may not transfer the decal to any other motor vehicle, whether owned by you or by any other person.

Replacement decal

If a decal is lost, mutilated, or destroyed, you may request a replacement. The replacement fee is \$1.50 per vehicle. The fee includes both a C or R and decal for each motor vehicle.

- online at One Stop Credentialing and Registration ([OSCAR](#)), or
- by filing [Form TMT-334](#), *Application for Duplicate and/or Replacement Highway Use Tax and/or Automotive Fuel Certificate(s) of Registration and/or Decals*.

Surrender of decal

A decal issued to you must be surrendered to the Tax Department **within five days** after:

- the related certificate of registration is revoked by the Tax Department;
- you no longer control the motor vehicle with the affixed decal (for example, a motor vehicle is subsequently sold or transferred, or there is a transfer of the business that

results in a change of ownership of the motor vehicle, or upon termination of a lease to use a motor vehicle);

- the motor vehicle with the affixed decal is permanently removed from on-road service or junked; or
- a motor vehicle with the affixed decal has subsequently become exempt from the highway use tax.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 502 and 509

Regulations: Section 474

Memorandum: [TSB-M-16\(2\)M](#), *Highway Use Tax Certificate of Registration and Decal Fees Reduced*

Bulletins: [Certificate of Registration \(TB-HU-115\)](#)