Trucking Association of New York Information Sheet

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HIGHWAY USE TAX (HUT)

The Highway Use Tax (HUT) is a tax imposed on motor carriers operating on certain public highways within the state. The tax is based on the weight of the vehicle and the number of miles traveled in New York. Carriers operating trucks, tractors, and other commercial vehicles with a gross weight over 18,000 pounds are generally subject to HUT. Vehicles exclusively used for certain agricultural purposes or government operations may be exempt.

KEY ISSUES

1. **New York is One of only Five States with This Tax**
2. **Increases the Cost of Doing Business**
3. **Additional Costs to Customers**
4. **Hurts New York's Economy**
5. **Repealing the Tax Would Benefit Everyone**

ISSUE STATUS

Though called a tax, the true burden of HUT is regulatory. New York based carriers are often the targets of audits and the process is onerous and time-consuming. In some cases, audits have found that carriers have paid the appropriate tax but had violations related to the HUT decal. This can result in significant fines (up to $1,000 per violation) simply for not having a decal on a truck, or having the wrong decal on a truck, even though the carrier had paid all required taxes. It should be noted that the cost of the decal is only $1.50 per decal.

TANY POSITION

TANY strongly opposes New York's Highway Use Tax (HUT) and supports efforts to eliminate it. The tax is an outdated, redundant burden that places New York trucking companies at a competitive disadvantage, increases the cost of doing business, and adds unnecessary administrative hurdles. Eliminating HUT would help keep New York's economy competitive, reduce costs for businesses and consumers, and ensure a fairer system for all carriers operating in the state. TANY would support the phase out of HUT over 5 years along with a phased in increase of registration fees if necessary to bridge the revenue gap.

HOW YOU CAN HELP – Support Legislation



We are asking Legislators to support the Highway Use Tax Repeal, A25 (Magnarelli)/S345 (Cooney).

About TANY

Since 1932, the **Trucking Association of New York (TANY)** has advocated for the trucking industry at all levels of government, providing compliance assistance, safety programs, and educational opportunities. Our nearly 550 member companies support good jobs, economic vitality, roadway safety, and a sustainable future for New York.

Prepared by the Trucking Association of New York for legislative consideration.