



New York State Department of
TAXATION and FINANCE
Technical Services Division
Room 148, Bldg. 9
W.A. Harriman Campus
Albany, NY 12227

July 11, 2001

HCEA Show
Attention: Jeff Huff
PO Box 100
Honeoye, NY 14471

Dear Mr. Huff:

One of your members wrote to us about his responsibilities concerning the highway use tax and fuel use tax, which are administered by the New York State Department of Taxation and Finance. He was concerned about whether he would be subject to New York State's highway use tax or fuel use tax requirements when he was driving his historical vehicles to the Historical Construction Equipment Association's national show being held August 9-12 in Canandaigua, New York.

Vehicles driven by members on New York State public highways and used exclusively for nonbusiness purposes that meet the definition of a historical vehicle as defined by section 401(7)(G) of the Vehicle and Traffic Law are not subject to the highway use tax or the fuel use tax (IFTA) requirements. Members would not be required to have the permit and sticker otherwise required under the highway use tax or the license and decals otherwise required under IFTA to enter New York State. For New York State purposes, a HUT return and an IFTA return are not required to be filed. If any member is required to file an IFTA return for another jurisdiction, any fuel purchased in New York State for use in such operations should not be included in the tax-paid gallons on their IFTA tax return.

Under the Vehicle and Traffic Law, a historical motor vehicle means any vehicle manufactured more than twenty-five years prior to the current calendar year, and any other model, year and type vehicle which has unique characteristics and which is determined by the Commissioner of Motor Vehicles to be of historical, classic or exhibition value. Each historical motor vehicle must be owned and operated as an exhibition piece or collector's item, and used for participation in club activities, exhibit, tours, parades, occasional transportation and similar uses, but may not be used for general daily transportation.

This ruling does not apply to commercial vehicles that are being used to transport the historical vehicles. In general, historical vehicles cannot operate with a commercial load. However, any operation that is in accordance with the New York State Department of Motor Vehicles rules and regulations with regard to historical plates does not require a highway use tax permit or a fuel use tax license.

If for any reason the transportation of any historical vehicle does not meet the above criteria for historical vehicles as defined by the Vehicle and Traffic Law, members must obtain an IFTA license and decals and a HUT permit. The IFTA license and decals can be obtained from their base jurisdiction, and the HUT permits can be obtained from the Tax Department or from permit services authorized by the Tax Department. For more information, call the Business Tax Information Center at 1 800 972-1233. Use Form TMT-1, *Application for Highway Use and/or Automotive Fuel Carrier Permits*, to apply through the Tax Department for most highway use tax permits and stickers. Tax returns must be filed monthly, quarterly, or annually, based on the tax liability of the permit holder.

Your members may carry a copy of this letter in their vehicles to show law enforcement officers in case they are stopped.

If you have additional questions regarding this issue, please contact me by calling me at 518 457-8764 or by writing to Miscellaneous Tax Instructions and Interpretations, Building 9, Room 146, W A Harriman State Campus, Albany, New York, 12227. For assistance on this or any other New York State business taxes, you may contact our Business Tax Information Center by calling our toll-free number 1 800 972-1233. To order forms or publications, call toll free 1 800 462-8100. For tax forms, instructions, and other information, visit our website at www.tax.state.ny.us.

Sincerely,

Robert W. Donald

Tax Regulations Specialist I