New York Highway Use Tax

This topic describes the New York HUT and how it is calculated in Omnitracs Tax Manager.

Overview

New York State imposes a highway use tax (HUT) on motor carriers operating certain motor vehicles on New York State public highways (excluding toll-paid portions of the New York State Thruway). The tax rate is based on the weight of the motor vehicle and the method that you choose to report the tax. Refer to Tax Bulletins for more information.

Introduction

The highway use tax is a tax on motor carriers who operate certain motor vehicles on New York State public highways.

A motor vehicle includes any:

- truck, tractor, or other self-propelled device, and any trailer, semi-trailer, dolly, or other device that is drawn having a gross weight, alone or in combination with another motor vehicle, trailer, semi-trailer, dolly, or other device, of more than 18,000 pounds,
- truck having an unloaded weight of more than 8,000 pounds, and
- tractor having an unloaded weight of more than 4,000 pounds.

Gross weight means:

- the unloaded weight of the truck, tractor, or other self-propelled vehicle; plus
- the unloaded weight of the heaviest trailer, semitrailer, dolly, or other device to be drawn by that motor vehicle; plus
- the maximum load to be carried or drawn by the motor vehicle.

Gross weight excludes the weight of the driver and a helper. For a tow truck, it excludes the weight of any vehicle that is being towed partly or wholly upon the towed vehicle’s own wheels. Gross weight of a flatbed tow truck must include the weight of the heaviest vehicle being transported on the bed of the truck.

Unloaded weight means the actual weight of the motor vehicle, including:

- all equipment necessary for its performance as a vehicle,
- all equipment necessary for its safety,
- all equipment permanently attached to the vehicle,
- all equipment used exclusively for the protection of its load,
- all equipment used exclusively for loading or unloading the vehicle, and
- the weight of full fuel tank(s) used to propel the vehicle.
The weight of the driver and a helper is not included.

Certain motor vehicles are excluded for purposes of highway use tax.

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**How to Determine Highway Use Tax**

The tax is based on mileage traveled on New York State public highways (excluding toll-paid portions of the New York State Thruway) and is computed at a rate determined by the weight of the motor vehicle and the method that you choose to report the tax.

When completing your first return for the calendar year, you must choose one of these methods to determine your tax:

- the gross weight method, or
- the unloaded weight method.

You should base your method on your particular operations. One method may be more economical or convenient for you.

**Important notice for those using Tax Manager to file the New York Highway Use Tax:**

- Omnitracs Tax Manager uses the **Unloaded Weight Method** calculation.
- Tax Manager will use **tax account settings, and details from the vehicle settings entered to** look up the appropriate tax rate from Tables 4 and 5 from the MT-903 report.
- Tax Manager requires the Unladen Gross Weight, and the Trailer Unladen Gross Weight entered On the Vehicle Page, in order to calculate the tax rate accurately.
- A secondary Edit after initially saving a manually created vehicle is required in order to enter the Trailer Unladen Gross Weight Field.
- A vehicle must be assigned to the tax account to be included in the NY HUT Filing and have mileage driven in the state for the tax period.
- If you are registered with New York using the gross weight method, please use the Tax Manager Distance by Jurisdiction report to transfer the miles to the appropriate report and file.

For more information, see: [https://www.tax.ny.gov/bus/hut/huidx.htm](https://www.tax.ny.gov/bus/hut/huidx.htm).