



Highway Use Tax Certificate of Registration and Decal Fees Reduced

This memorandum explains the recent amendments to the Tax Law that reduced highway use tax registration and decal fees.

Chapter 60 of the Laws of 2016 amended the Tax Law to reduce the fees imposed for highway use tax (HUT) and automotive fuel carrier (AFC) certificates of registration (C of R) and decals for both in-state and out-of-state carriers.

Effective April 13, 2016, the C of R and decal fees are as follows:	
HUT and AFC registration or renewal fee	\$1.50 per vehicle (includes C of R and decal)
Replacement fee for a duplicate C of R when the original is lost, mutilated, or destroyed	\$1.50 per vehicle
Replacement fee for a decal that is lost, mutilated, or destroyed	\$1.50 per vehicle (includes C of R and decal)
New C of R is needed because the vehicle's license plate information changes or the gross or unloaded weight of the motor vehicle increases	No cost

The fee for a trip certificate of registration remains at \$25.

For information about obtaining a new or replacement C of R or decal, or a trip certificate of registration, see our [Highway Use Tax Bulletins](#).

Note: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.