

"P" 12 (2022) "M" 12 (2022) Albany, New York

October 4, 2022

TO: All Enforcement Agencies and Magistrates

SUBJECT: International Fuel Tax Agreement (IFTA)

The attached notice pertains to the renewal of 2022 International Fuel Tax Agreement licenses and decals that expire on December 31, 2022.

Please share this information with appropriate staff. Thank you.

Mark J.F. Schroeder Commissioner

Attachment



Office of Tax Policy Analysis W A Harriman Campus, Albany NY 12227

October 4, 2022

Attention: Law enforcement agencies District attorneys Municipal officers State, county, town, and village justices and magistrates

New International Fuel Tax Agreement Credentials Required for 2023

All 2022 International Fuel Tax Agreement (IFTA) licenses and decals expire December 31, 2022. The Tax Department will begin to issue 2023 IFTA licenses and decals in November, and motor carriers may use them immediately. 2023 IFTA decals will be green with white lettering.

To ensure that motor carriers have enough time to obtain their 2023 IFTA license and properly display their 2023 IFTA decals, motor carriers may use their 2022 IFTA license and display their 2022 IFTA decals until February 28, 2023.

However, by March 1, 2023, motor carriers must:

- have their new 2023 IFTA license and decals;
- replace all 2022 IFTA decals on their qualified motor vehicles with the 2023 IFTA decals and
- carry in each qualified motor vehicle a paper version (original or paper copy), or electronic image of the vehicle's 2023 IFTA license in the qualified motor vehicle.

Law enforcement agencies and other officials must accept an electronic image, a paper original or a paper copy of an IFTA license when motor carriers present them.

Motor carriers operating qualified motor vehicles without a current IFTA license or without valid IFTA decals are in violation of the Tax Law. Motor carriers may be issued a citation for a traffic infraction and be required to pay a fine. See Tax Law §§ 1815(a)(1)(A)(ii), 1815(a)(2), and 1815(a)(3).

The requirement to obtain 2023 IFTA licenses and decals does not affect New York State fuel use tax trip permits. Trip permits are valid for the period shown on the permit.

For more information on IFTA, visit our website (search: IFTA).