

"P" 13 (2024)"M" 12 (2024)Albany, New York

October 24, 2024

TO: All Enforcement Agencies and Magistrates

SUBJECT: International Fuel Tax Agreement (IFTA)

The attached notice pertains to the renewal of 2024 International Fuel Tax Agreement licenses and decals that expire on December 31, 2024.

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 12227-0913

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

New International Fuel Tax Agreement Credentials Required for 2025

All 2024 International Fuel Tax Agreement (IFTA) licenses and decals expire December 31, 2024. The Tax Department will begin to issue 2025 IFTA licenses and decals in November, and motor carriers may use them immediately. The 2025 IFTA decals are blue with white lettering.

To ensure motor carriers have enough time to obtain their 2025 IFTA licenses and properly display their 2025 IFTA decals, motor carriers may use their 2024 IFTA licenses and display their 2024 IFTA decals through February 28, 2025.

However, by March 1, 2025, every motor carrier must:

- have a new 2025 IFTA license and decals;
- replace all 2024 IFTA decals on qualified motor vehicles with the 2025 IFTA decals; and
- carry a paper version (original or copy) or electronic image of the vehicle's 2025 IFTA license in the qualified motor vehicle.

Law enforcement agencies and other officials **must** accept electronic images of an IFTA license (in addition to paper originals or paper copies) when motor carriers present them.

Motor carriers operating qualified motor vehicles without current IFTA licenses or without valid IFTA decals are in violation of the Tax Law. Law enforcement agencies and other officials may issue these motor carriers citations for traffic infractions and require them to pay fines. See Tax Law §§ 1815(a)(1)(A)(ii), 1815(a)(2), and 1815(a)(3).

The requirement to obtain 2025 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).

October 24, 2024