

"P" 7 (2023)

"M" 8 (2023)

Albany, New York

October 5, 2023

TO: All Enforcement Agencies and Magistrates

SUBJECT: International Fuel Tax Agreement (IFTA)

The attached notice pertains to the renewal of 2023 International Fuel Tax Agreement licenses and decals that expire on December 31, 2023.

Please share this information with appropriate staff. Thank you.

Mark J.F. Schroeder Commissioner

Attachment

Attention: October 2, 2023

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

## New International Fuel Tax Agreement Credentials Required for 2024

All 2023 International Fuel Tax Agreement (IFTA) licenses and decals expire on December 31, 2023. The Tax Department will begin to issue 2024 IFTA licenses and decals in November. The 2024 IFTA decals are red with white lettering and may be used immediately.

To ensure that motor carriers have enough time to obtain and properly display their 2024 IFTA license and decals, motor carriers may use their 2023 IFTA license and display their 2023 IFTA decals until February 29, 2024.

By March 1, 2024, motor carriers must:

- have their new 2024 IFTA license and decals;
- replace all 2023 IFTA decals on their qualified motor vehicles with the 2024 IFTA decals;
   and
- carry a paper version (original or paper copy) or electronic image of the vehicle's 2024 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 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 2024 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).