



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 Columbus Blvd Ste 1
Hartford CT 06103-1837

TSSB 2022-7
TAXPAYER SERVICES SPECIAL BULLETIN

Frequently Asked Questions Concerning the Highway Use Fee

Purpose: The purpose of this publication is to provide guidance in the form of “frequently asked questions” regarding the Highway Use Fee.

1. What is the Highway Use Fee?

As of January 1, 2023, a Highway Use Fee will be imposed on certain carriers for the privilege of operating, or causing to be operated, certain heavy, multi-unit motor vehicles on any highway (i.e., public road) in Connecticut. The Highway Use Fee is calculated based on a vehicle’s weight and number of miles driven in the state.

2. Who is subject to the Highway Use Fee?

The Highway Use Fee is imposed on certain carriers for the privilege of using Connecticut roads.

3. What is the authority for the Highway Use Fee?

The Highway Use Fee is codified in Conn. Gen. Stat. § 12-493a.

4. When is the Highway Use Fee effective?

The Highway Use Fee is applicable to calendar months beginning on or after January 1, 2023. The first Highway Use Fee Return is due on or before February 28, 2023.

5. How is the Highway Use Fee calculated?

The Highway Use Fee is calculated based on an eligible motor vehicle’s weight and the number of miles driven in Connecticut. The per-mile fee rate increases based on the carrier’s gross weight, ranging from (1) 2.5 cents per mile for vehicles weighing 26,000-28,000 pounds (lbs.) to (2) 17.5 cents per mile for vehicles weighing more than 80,000 lbs.

6. What is an “eligible motor vehicle” for purposes of the Highway Use Fee?

For purposes of the Highway Use Fee, an “eligible motor vehicle” means a motor vehicle, as defined in section 14-1 of the Connecticut General Statutes, that (A) has a gross weight of twenty-six thousand pounds or more, and (B) carries a classification between Class 8 and Class 13, inclusive, under the Federal Highway Administration vehicle classification system (FHWA). An “eligible motor vehicle” does not include a motor vehicle carrying or transporting milk or dairy product to or from a dairy farm that holds a license to ship milk.

7. Does an eligible carrier need to register with the Department of Revenue Services (DRS) for purposes of the Highway Use Fee?

Yes. Any carrier who operates an eligible motor vehicle in Connecticut is subject to the Highway Use Fee and must register with DRS for the Highway Use Fee by January 1, 2023. After registering, a Highway Use Fee Permit will be available in **myconneCT** (DRS’ online filing and paying portal).

8. How does an eligible carrier register with DRS?

To register for the Highway Use Fee, a carrier must complete and submit an application to DRS. The application is available only in electronic form in **myconneCT** at portal.ct.gov/DRS-myconneCT.

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9. Is there a fee to register for the Highway Use Fee with DRS?

No.

10. Will a permit be issued for each eligible vehicle used by a carrier on Connecticut roads?

No. If DRS accepts an application, it will issue one permit to the carrier. The carrier will be required to place a copy of the permit in each eligible vehicle operated by the carrier in Connecticut. No carrier may lawfully operate or cause to be operated an eligible motor vehicle in Connecticut on or after January 1, 2023, without obtaining a Highway Use Fee Permit from DRS.

11. Does the gross vehicle weight of an “eligible motor vehicle” include cargo or freight?

Yes.

12. Will a “temporary” Highway Use Permit be issued for the occasional operation of certain heavy, multi-unit motor vehicles on a Connecticut highway?

No.

13. Does the Highway Use Fee Permit expire?

No. The Highway Use Fee Permit does not have an expiration date and will not need to be renewed periodically.

14. What is the due date for filing and paying the Highway Use Fee?

The Highway Use Fee Return and associated payment is required to be filed on or before the end of the month following the monthly period covered by said return. To this end, and by way of example, the first Highway Use Fee Return is due on or before February 28, 2023, and said return will cover the month of January 2023.

15. How does a carrier file and pay the Highway Use Fee?

Carriers must file and pay the Highway Use Fee electronically using **myconneCT** on the DRS website at portal.ct.gov/DRS-myconneCT.

16. Is an eligible carrier that is registered with DRS for the Highway Use Fee required to file a Highway Use Fee Return for a particular monthly period in which it does not operate any eligible motor vehicle on a Connecticut road?

Yes. All carriers registered for the Highway Use Fee are required to file a Highway Use Fee Return for all monthly periods, regardless of whether or not said carriers operated vehicles in Connecticut during a particular month.

17. Is a carrier required to maintain records in connection with the filing of the Highway Use Fee Return?

Yes. Each carrier must keep records, receipts, invoices and other pertinent papers in a manner to support the information reported on each Highway Use Fee Return it files with DRS. In addition, each carrier shall maintain, on a monthly basis, a list of all the eligible motor vehicles that such carrier operates or causes to operate on a highway in the state during such month. All such lists shall be maintained by the carrier for not less than four years after the date of each such month and shall be made available to DRS upon request.

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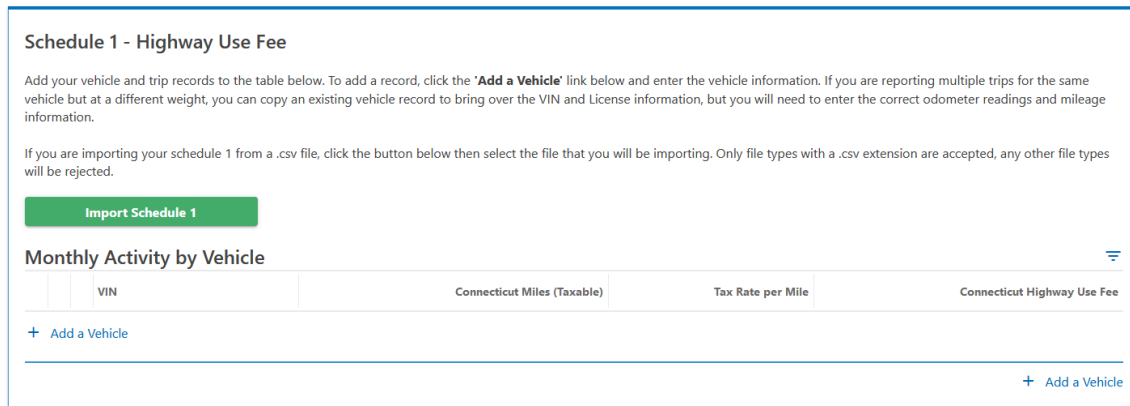
18. How do registered carriers use myconneCT to electronically file the Highway Use Fee Return and pay the associated Highway Use Fee?

Carriers registered for the Highway Use Fee will file the Highway Use Fee Return and pay the associated Highway Use Fee as follows:

1. Log into **myconneCT**.



2. From the Summary screen, the Highway Use Fee account will be available.
3. On the *Highway Use Fee* panel, click the *File Now* hyperlink.
4. Click the *Add a Vehicle* hyperlink.



- Note:** Carriers should click the *Import Schedule 1* button, if applicable. This option is available for carriers with multiple vehicles. Said carrier will upload Schedule 1 and add the vehicles and mileage. After the carrier clicks the *Import Schedule 1* button, the carrier will select the file to mass import multiple vehicles.

5. Enter the Vehicle Information Mileage and Vehicle Weight.

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Schedule 1 ⊞ ×

Vehicle Information	Mileage and Vehicle Weight
VIN * <i>Required</i>	Beginning Odometer Reading 0
License Plate * Required	Ending Odometer Reading * <i>Required</i>
Country USA	Total Miles 0
State * <i>Required</i>	Connecticut Miles (Taxable) 0
	Gross Vehicle Weight (Lbs) 0
	Tax Rate per Mile 0.0000
	Connecticut Highway Use Fee 0.00

6. Click the *Add* button.
7. Add any additional vehicles, as necessary.
8. Click the *Next* button.
9. On the *Return Line Items* panel, the values in Lines 1 through 5 will be populated based off the entries in Schedule 1. Additional payments made on the period can be edited, if necessary.

Highway Use Fee



For form instructions, please click [here](#).

This return is late and may be subject to Penalty and Interest charges. The estimated Penalty and Interest amounts have been estimated based on the full amount of tax due being paid with this filing.

Return Line Items	
1.	Total taxable miles traveled in Connecticut for the month by all vehicles 0
2.	Highway use Fee due 0.00
3.	Estimated Penalty 0.00
4.	Estimated Interest 0.00
	Payments made this period 0.00
5.	Total amount due 0.00

10. Line 5 is automatically updated with the amount due.
11. Click the *Next* button.
 - Carriers will then be asked to pay the Highway Use Fee through **myconnectCT**.
 - The Highway Use Fee can be paid by ACH Debit or Credit Card, and ACH Credit/Pay After Filing.
 - Carriers can choose to pay either at the time of filing or schedule a payment to be made at a later date through **myconnectCT**.
12. Click the *Next* button.

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13. At the top of the page, there will be an option to declare that the person filing the return is a Paid Tax Preparer.
14. Type the name of the submitter in the *Sign Here* section.
15. Click *Submit*.
16. The Highway Use Fee has been successfully filed using **myconneCT**. The confirmation number will be displayed.
17. A confirmation email will be sent to the carrier to indicate the return was successfully submitted.

19. Are tax credits allowable against the Highway Use Fee?

No tax credit or credits are allowable against the Highway Use Fee.

20. Are persons who violate the provisions of Conn. Gen. Stat. § 12-493a subject to a fine?

Yes. Any person or persons who knowingly violates any provision of Conn. Gen. Stat. § 12-493a will be subject to a fine of one thousand dollars.

21. Is there a specific phone number to call DRS for questions regarding the Highway Use Fee?

Yes. DRS has established a dedicated telephone number for the Highway Use Fee that is staffed by trained personnel to answer questions Monday through Friday, 8:30 a.m. to 4:30 p.m. at **860-297-5677**.

Effective Date: Upon issuance.

Effect on Other Documents: None.

For the Latest News: Visit the DRS website at portal.ct.gov/DRS.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

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