



Rental
Leasing
Logistics

Mileage Based User Fees

Considerations

Several tiers of taxation currently in place - Federal



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- Federal Excise Tax
 - 12% tax on the sales price of a commercial vehicle >33k GVW
 - Definition of taxable base can be complicated to administer
 - Heavy Vehicle Use Tax
 - Annual tax on commercial motor vehicles over 54,999 GVW
 - \$550 on an 80k GVW
 - Required to present the watermarked paper to the DMV to renew your vehicle
 - PPSA
 - Required to secure asset in addition to title
 - When vehicle is sold, lien must be released
 - Green House Gas Tax – Fuel Charge
 - Federal level charge on carbon fuels
 - Canadian Business Number required
 - Register as a carrier in order to file
 - Separate quarterly filing similar to IFTA
 - Excise tax – GST/HST
 - Vehicle and fuel are subject to it
 - Recovery of tax is allowed for eligible businesses with separate filings required

Several tiers of taxation currently in place - States



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- Sales Tax
 - Tax on purchase of vehicle in most states
 - Definition of taxable base can be complicated to administer
 - Property Tax
 - Annual tax on assets in 13 states
 - Cumbersome filing process
 - Filing and payment may be tied to registration renewal
 - Registration
 - Title and Registration to operate
 - IRP required for Interstate travel
 - Records required to be kept 7 yrs
 - Annual filing requirement
 - Fuel taxes
 - Collected at pump for Fed and State
 - IFTA requires record retention of fuel and distance records up to 4 ½ years
 - Quarterly filing
 - Weight Distance Taxes
 - NY, NM, KY – assessed in addition
 - OR in lieu of fuel tax
 - Portland, OR WDT
 - All require monthly or quarterly filing

Several tiers of taxation currently in place - Global



Tolling

- Toll roads present in over 25 states/provinces in US and Canada
- No national interoperability in US despite Map 21 requirement
 - Forces interstate carriers to register with multiple entities
 - Inconsistencies in processing

What if MBUF happens?

- Fuel taxes retired in lieu of distance based tax
- Filing centralized – no administration of account per state
- Ability to use existing data collected for IRP/IFTA
- Utilization of existing infrastructure in IRP/IFTA to remit and distribute the tax
- Ability to have a central filer for a lessor of equipment



Any Questions?

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