

**Department of Transportation**

**Federal Highway Administration**

**SUPPORTING STATEMENT A**

**Heavy Vehicle Use Tax Annual Certification Collection**

**OMB Control No. 2125-0541**

Introduction: Certification of Enforcement of Heavy Vehicle Use Tax. This is a request for the renewal of the permission to collect certain information in support of compliance with the Heavy Vehicle Use Tax (HVUT) program.

Part A. Justification.

1. Circumstances that make collection of information necessary:

Title 23, United States Code, Section 141, provides that a State's apportionment of funds under 23 U.S.C. 104(b)(1) shall be reduced in an amount up to 8 percent of the amount to be apportioned during any fiscal year beginning after September 30, 1984, during which vehicles subject to the Federal heavy vehicle use tax are lawfully registered without having presented proof of payment of the tax. Under the broad rulemaking authority granted to the Secretary of Transportation by 23 U.S.C. 315, the FHWA has determined that an annual certification of compliance by each State is the least obtrusive means of administering the provisions of the legislative mandate. The final regulation issued as 23 CFR 669. The reporting requirement consists of a simple certification submitted on an annual basis by the Governor or designated official of each State. The recordkeeping requirement consists of the retention of Schedule 1, IRS Form 2290, (or other suitable alternative provided by the regulation) by the States for a period of one year as evidence of compliance with 23 U.S.C. 141.

This information collection supports the DOT Strategic Goal of Safety by strengthening the FHWA's enforcement to promote maximum compliance with its regulations.

2. How, by whom, and for what purpose is the information used:

The annual certification from each State and the District of Columbia serves as proof of payment of the heavy vehicle use tax (HVUT) is being obtained by the States prior to the registration of vehicles subject to the tax. The annual certification submitted by each State serves as the primary means of determining State compliance with 23 U.S.C. 141 by the FHWA. Compliance reviews are then periodically conducted by FHWA to determine if the certification is adequate to ensure effective administration of this program. The certification procedure is the critical factor in establishing a manageable and reasonable procedure for determining State compliance with the statute. Without the annual certification and supporting records, determinations of compliance would involve

frequent reviews of State registration procedures and practices and would clearly be an obtrusive Federal presence in State programs.

3. Extent of automated information collection:

The FHWA has provided Electronic Forms (eForms) to be filled out and saved electronically and submitted to the Division. FHWA requests that all States use the eForms for the submission of HVUT certifications. The eForms can be accessed at <http://www.fhwa.dot.gov/eforms/index.htm>. At this website, you will find Form FHWA-1563, Certificate of Enforcement of Heavy Vehicle Use Tax and related legislation or regulation: 23 CFR 669. This collection is 100% automated.

4. Efforts to identify duplication:

In the development of the reporting and recordkeeping procedures, representatives from the American Association of Motor Vehicle Administrators (AAMVA) and the Internal Revenue Service (IRS) were consulted to ensure that the proposed procedures did not duplicate other systems currently in place. Administration of this program by FHWA during the last six years has not revealed any duplication with other reporting and recordkeeping requirements.

5. Efforts to minimize the burden on small businesses:

This information collection does not impact small businesses or other small entities.

6. Impact of less frequent collection of information:

Title 23 U.S.C., Section 141 provides for a reduction of funds apportioned under 23 U.S.C. 104(b)(1) if a State registers vehicles subject to the Federal heavy vehicle use tax without receiving proof of payment. If the information provided by the simple certification were collected less frequently, it would be necessary for FHWA to use other means to determine if the States are complying with the requirements of 23 U.S.C. 141. The annual certification, combined with a periodic review of the States procedures by FHWA, provides a logical, consistent, and orderly means for FHWA to determine State compliance with 23 U.S.C. 141. Certification on a less frequent basis would shift an inordinate burden to FHWA and significantly weaken the administration of the program.

7. Special circumstances:

There are no special circumstances related to this information collection.

8. Compliance with 5 CFR 1320.8:

FHWA published a 60-day Federal Register notice to solicit comments from the public on June 21, 2024, [89 FR 52203]. There were no comments received. FHWA published a

30-day Federal Register notice to inform the public of submission to OMB for review on September 18, 2024, [89 FR 76622].

9. Payments or gifts to respondents:

No payments or gifts to respondents are involved.

10. Assurance of confidentiality:

The information to be collected is not confidential in nature.

11. Justification for collection of sensitive information:

The information to be collected is not sensitive in nature.

12. Estimate of burden hours for information requested:

This estimate of burden includes only the recordkeeping and certification of the enforcement of the HVUT. It does not include the paperwork burden for the proof-of-payment portion, which is an IRS responsibility.

<b>Respondent</b>	<b>No. of Respondents</b>	<b>Frequency of Responses</b>	<b>Annual Hour Burden</b>	<b>Total Annual Hour Burden</b>
State Agencies, and District of Columbia	51	Annually	12	612
FHWA Field Staff	51	Annually	2	102
FHWA HQ Staff	1	Annually	204	204
<b>TOTAL</b>	<b>103</b>			<b>918</b>

The overall annual burden is estimated to be 918 hours. The 50 States, and the District of Columbia share this burden. The estimated hourly salary rate of the State employees who would provide the data is based on an average of \$ 61.27<sup>1</sup> per hour. Accordingly, the estimated annual salary costs associated with the burden hours to the 51 responding agencies is \$ 37,497.24 (612 total annual hrs. x \$61.27.)

13. Estimate of total annual costs to respondents:

<sup>1</sup> Source: Bureau of Labor Statistics Employer Cost Table. <https://www.bls.gov/news.release/ecec.nr0.htm>

Other than the salaries associated with the number of burden hours described in Question 12, there is no annual costs to respondents.

14. Estimate of cost to the Federal government:

<b>Labor Group</b>	<b># of Hours Each</b>	<b>Hourly Rate</b>	<b>Cost</b>
51 FHWA Field Staff	2	\$ 105.98 <sup>2</sup>	\$ 211.96
One (1) FHWA HQ Staff	160	\$ 105.98	\$ 16,956.80
<b>Total</b>			<b>\$ 17,168.76</b>

15. Explanation of program changes or adjustments:

Burden increase due to renewal.

16. Publication of results of data collection:

This information will not be published.

17. Approval for not displaying the expiration date of OMB approval:

The FHWA is not seeking this type of approval for this information collection.

18. Exceptions to certification statement:

There are no exceptions to the certification statement.

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<sup>2</sup> Source: OPM Salary Table 2024. GS-14 at Step 5 x 1.4 (to assume total compensation) @ [https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2024/DCB\\_h.pdf](https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2024/DCB_h.pdf)