



## Section 02: Vehicle Registration and Licensing

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### Vehicle Registration and Licensing

Minn. Stat. § 168.013, 168.187

**Intrastate Registration Requirements:** Vehicles traveling exclusively within Minnesota are required to display Minnesota-based license plates. Intrastate vehicles may be registered and plates obtained at any deputy registrar’s office located throughout the state. Registration fees are determined by the gross vehicle weight and model year of the vehicle. A USDOT number is required. For more information contact Driver and Vehicle Services at 651-297-2126 or visit the website at <https://dps.mn.gov/divisions/dvs/>.



Intrastate Bus Plate



Intrastate Truck Plate

#### **One-Ton Pickup Trucks for Non-commercial use (Minn. Stat. § 168.002):**

Effective August 1, 2011, legislation established a distinction in registration and license plate display between commercial and non-commercial full size one-ton pickup trucks. Person declaring “personal/non-commercial use only” can register in the “Y” non-commercial truck class for registered weights of 10,000, 12,000 and 15,000 pounds. There is no difference in the registration tax amount; it is merely a plate designed to allow the owner to declare non-commercial use which is exempt from the USDOT number requirement. The plate identifies the vehicle is a non-commercial truck.



Non CMV Plate

**Heavy Vehicle Use Tax:** All vehicles or combination of vehicles having a registered gross weight over 54,999 pounds and traveling more than 5,000 miles on public highways (7,500 miles for agricultural vehicles) are subject to federal HVUT (IRS Form 2290, Schedule 1). Vehicles that travel less than 5,000 miles on public highways (7,500 miles for agricultural vehicles) are still required to file IRS Form 2290, but do not have to pay the tax. Proof of payment of HVUT (electronic verification or stamped copy 2290 schedule) must be submitted when a vehicle registration is renewed. When a vehicle is newly purchased, payment of HVUT is due the last day of the month following first use of the vehicle. For additional information, contact the Minnesota Internal Revenue Service-HVUT office at 866-699-4096.

**International Registration Plan:** Qualified registrants based in Minnesota who travel in Minnesota and another IRP state or province must display IRP license plates and IRP cab card, or obtain valid trip permits for the state or province in which they wish to travel. Registrants based in another IRP jurisdiction must have IRP plates and their IRP registration cab card with the correct weight, or display a valid Minnesota trip permit. The program allows the display of the base state-apportioned license plate. The base state collects and distributes the appropriate registration taxes for the respective states.

Each IRP registrant is required to file an annual application with the base jurisdiction. The application lists the vehicles to be apportioned, the fleet mileage, and the declared gross weight for each jurisdiction. Mileage is reported from the previous July 1 through June 30. When all fees are paid, the registrant is issued a cab card and validation stickers for each vehicle. The cab card lists all IRP jurisdictions and the vehicles gross weight for each jurisdiction.

**IRP Participating States and Provinces:**

- All U.S. states except Alaska and Hawaii
- District of Columbia
- All Canadian Provinces except Yukon, Northwest Territories, and Nunavut

**Qualified Vehicles:** A qualified motor vehicle means any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for-hire, or designed, used, or maintained primarily for the transportation of property and:

- Has two axles and a gross vehicle weight or a registered gross vehicle weight over 26,000 pounds;
- Has three or more axles regardless of weight;
- Is used in combination when the gross vehicle weight of the combination exceeds 26,000 pounds; or
- A power unit involved in intrastate transportation outside the State of Minnesota regardless of gross vehicle weight or axles.

A power unit, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds or less may be registered under the IRP at the option of the registrant.

**Exempt Vehicles:** The following vehicles are exempt from registering under the IRP:

- Government-owned vehicles
- Recreational vehicles
- Vehicles operating under separate state reciprocity agreements

**Minnesota Base State Requirements:** Minnesota is the base state for the purposes of fleet registration if the following conditions apply:

1. The registrant has an established place of business in Minnesota that meets all of the following conditions:
  - Physical structure located within Minnesota (building or office) owned or leased by the registrant
  - Street address (not a post office box)
  - Open for business (list business hours)
  - Vehicles will accrue miles in Minnesota
  - Located within the physical structure:
    - Permanent employee(s) of the registrant conducting the registrant's truck related business
    - The operational records of the fleet and presented to the state when requested

- The following must be presented to obtain IRP registration:
  - Articles of Business Incorporation (including certificate) issued by authorized state agency
  - Minnesota Secretary of State Certificate of Authority (required for foreign state/province corporations)
  - Ownership documents or Lease agreement records associated with the physical structure
  - Written statement that the registrant has one or more permanent employees listing major truck related job tasks
- 2. The registrant is a Minnesota resident and does not have an established place of business. Registrant must:
  - Accrue miles in Minnesota
  - Maintain operational records of the fleet in Minnesota and present them to the state when requested
  - Remit three documents from either A or B listed below

All documents shall be current and list registrant name and Minnesota address.

#### A: Individual

- Minnesota driver's license card
- Federal income tax return (filed)
- Minnesota personal income tax records (paid)
- Minnesota property/state tax records (paid)
- Current utility billing statement issued within last 90 days (i.e. landline phone, cable, gas, electric, water, etc.)
- Minnesota motor vehicle title or registration (in registrant's name)
- Residential lease agreement

#### B: Business Entity

- Minnesota driver's license card (principal owner must be a Minnesota resident)
- Minnesota Secretary of State Articles of Incorporation
- Federal income tax return (filed)
- Minnesota personal income tax records (paid) - please remove social security number before submitting to us
- Minnesota property/state tax records (paid)

- Current utility billing statement issued within the last 90 days (i.e. phone, cable, gas, electric, water, etc.)
- Minnesota motor vehicle title or registration (in registrant’s name)
- Residential lease agreement

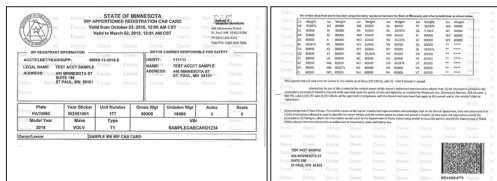
**Documentation Required for IRP Registration:**

1. Legal name
2. Business address
3. Phone number
4. Actual miles traveled between July 1 and June 30. Example, for registration year 2022 the mileage reporting year is July 2020 through June 2021.
5. Gross vehicle weight for each jurisdiction
6. Vehicle proof of ownership for new applicants and added vehicles. Proof of ownership may be any of the following items: Manufacturer Statement of Origin, Minnesota certificate of title, or an out of state title.
7. USDOT and Federal Employee Identification number for each vehicle
8. Copy of lease agreements for an owner-operator registering in his or her own name and leased to a carrier where the carrier is providing the vehicle liability insurance and operating authority. If the vehicle is being registered in a name other than that of the titled owner, a copy of the lease agreement must also be provided.

**Display of Credentials:** A valid annual registration cab card, temporary credential, or trip permit must be carried in the vehicle at all times. Minnesota vehicle registrations under the IRP expire at 12:01 a.m. March 2. An IRP registered vehicle may operate with a faxed temporary credential for 30 days without displaying a registration plate.



Interstate IRP Plate



Interstate Vehicle Cab Card

**Electronic Image of Credentials:** Carriers have the ability to carry IRP cab cards and IFTA licenses as an electronic image. Carriers will no longer be required to carry a paper IRP cab card or IFTA license.

All US States and Canadian Provinces will be required to accept electronic images or IRP cab cards and IFTA licenses. When stopped by law enforcement, credentials may be shown as an electronic image on a computer, tablet, smart phone or as a paper copy. Regardless of the format, the document must be accurate, accessible and readable by law enforcement.

It is recommended to store the document as a PDF on an electronic device in each vehicle to ensure access to documentation while in areas of no service or WiFi. If unable to provide proof of credentials, you may be subject to a registration citation.

**Temporary Registration and Fuel Tax Permits:** A vehicle owned and currently registered by an out-of-state resident and not apportioned with Minnesota, may obtain a temporary Minnesota registration trip permit. The cost is 1/12 of the annual amount of registration tax imposed on trucks and tractors rounded to nearest whole dollar, plus a \$11.00 filing fee, and is valid for 120 hours. A temporary registration trip is limited to 1 permit every 30 days per vehicle. A temporary fuel tax permit costs \$25.00, and is valid for 120 hours.

**Temporary Weight Increase:** For currently registered vehicles, registrants may increase the weight of a vehicle for more than 80,000 pounds. For each 30-day period, the additional tax is \$4.17 per ton. A \$11.00 filing fee is required for each request. When operating an oversize/overweight vehicle, the registrant is responsible for contacting and obtaining approval from each local road authority (see Section 5). The weight increase does not replace any requirement for overweight authorization.

**30 Day Temporary Registration:** A vehicle owned and currently registered by an out-of-state resident and not apportioned with Minnesota may obtain a 30 day registration for the time period the vehicle will be temporarily used for interstate and intrastate travel. The registration fee is 1/12 of the annual fee based on the gross vehicle weight, and is available in 30, 60, and 90 day increments plus the \$11.00 filing fee.

**International Fuel Tax Agreement:** Minn. Stat. § 168.D. The IFTA is a base jurisdiction fuel tax program. The program allows carriers to file one fuel report per quarter for all participating IFTA jurisdictions.

The base jurisdiction collects the appropriate fuel tax and distributes the tax to the applicable IFTA states or Canadian provinces.

**Qualified Vehicles:** The following vehicles are required to display fuel credentials and report fuel use under the IFTA program if operating in two or more member jurisdictions. A qualified motor vehicle means a motor vehicle used, designed, or maintained for transportation of persons and property, and:

- Power unit having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or
- Power unit having three or more axles, regardless of weight; or
- Power unit used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.

Recreational vehicles are exempt from IFTA fuel tax licensing and reporting.

**Display of Credentials:** A legible photocopy or electronic image of the IFTA license must be carried in the cab of each qualified vehicle in the fleet. Two decals are required per vehicle. Place one decal on each side of the exterior portion of the cab. The original license should be kept with the business records. The IFTA license and decal is valid for the current calendar year.

The IFTA license is required to maintain a listing of the IFTA decal serial number assigned to each vehicle by recording the unit number and vehicle identification number. DVS will use this data to review the licensee's accountability of the IFTA decals. The number of decals purchased will be matched to the vehicles displaying the IFTA decal.

Key dates:

October 15 - annual renewal begins

November 1 - earliest display date of license and decals for next calendar year

December 31 - renewal filing deadline

**Note:** A two month grace period is allowed to display license and decals if renewed by December 31.





IFTA Vehicle Decal



IFTA License

**IFTA Fees:** Minnesota fees for license and decals:

- \$28.00 Annual Fuel License Fee
- \$11.00 Annual Filing Fee
- \$2.50 per vehicle decal fee

**Fuel Tax Quarterly Return:** All licensees are required to file a quarterly IFTA fuel tax return with payment of fuel taxes. IFTA returns are filed on a quarterly basis as follows:

**Reporting Quarter**

- January 1 through March 31
- April 1 through June 30
- July 1 through September 30
- October 1 through December 31

**Filing Due Date**

- April 30
- July 31
- October 31
- January 31

**Exemptions:** Under certain circumstances, carriers may be exempt from obtaining an IFTA license and having to file fuel returns under the IFTA program. Carriers who qualify for an exemption must notify the DVS office in writing. Exemptions include:

- A company that has an IFTA license in another state or is leased to a carrier that reports fuels tax; or
- A company operating 2-axle vehicles having a gross registered weight of 26,000 pounds or less in each state where the company is registered.

**Late Filing Penalties:** Failing to file a fuel return, filing a late return, or for underpayment of taxes due:

- A penalty of \$50.00 or 10% of the net tax liability, whichever is greater; and
- Interest on delinquent fuel taxes due to each jurisdiction.

**License Revocation:** Operation of a qualified vehicle under revocation may result in a citation and fines. Minnesota law enforcement agencies and member IFTA jurisdictions will be notified of any revocation. There is a \$100.00 reinstatement fee to reinstate a revoked IFTA license.

The IRP and/or IFTA license may be canceled, suspended, or revoked for the following reasons:

- Failure to file an IFTA quarterly tax return
- Failure to pay delinquent IRP or IFTA taxes in any jurisdiction
- Failure to maintain and follow record keeping requirements
- Failure to pay or appeal an audit assessment within the established time period
- Failure to comply with all applicable provisions of the Minnesota Statutes and the IRP and IFTA Agreements
- Improper use of the license or decal

**Free Zone/Reciprocity Agreements:** Minnesota has entered into reciprocity agreements with border states regarding registration requirements. These agreements allow Minnesota intrastate plated vehicles (MN Y class, farm class and buses) to travel a limited distance into a border state without an IRP or IFTA license.

Reciprocity is not extended to intrastate operation except for Minnesota and North Dakota farm plated vehicle, when transporting their own farm products, farm supplies or farm equipment.

## Border Reciprocity Agreements

Jurisdiction	Registration	Fuel Tax
<b>Iowa</b>	<ul style="list-style-type: none"> <li>• Farm registered vehicles*</li> <li>• Chartered and School Buses*</li> <li>• Dealer, Transporter, In-transit permits*</li> <li>• State or any political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicles operated within 30 miles of the border</li> <li>• State or any political subdivision vehicles*</li> <li>• Buses used in pupil transportation*</li> </ul>
<b>South Dakota</b>	<ul style="list-style-type: none"> <li>• Vehicles operated within 20 miles of the border</li> <li>• State or any political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• No Reciprocity</li> </ul>
<b>North Dakota</b>	<ul style="list-style-type: none"> <li>• Vehicles operated within 20 miles of the border</li> <li>• ND farm registered vehicles may travel in the western half of MN (includes intrastate and interstate operations)</li> <li>• MN farm registered vehicles may travel in the eastern half of ND (call for specific location)</li> <li>• State or any political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicles operated within 20 miles of the border</li> <li>• Farm registered vehicles*</li> <li>• State or any political subdivision vehicles*</li> <li>• Buses used in pupil transportation*</li> </ul>
<b>Wisconsin</b>	<ul style="list-style-type: none"> <li>• Vehicles operated within 30 miles of the border</li> <li>• Chartered and School Buses*</li> <li>• In-transit, dealer, transporter, temporary operation plates and permit vehicles*</li> <li>• State or political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicles operated within 30 miles of the border</li> <li>• State or any political subdivision vehicles*</li> <li>• Buses used in pupil transportation*</li> </ul>
<b>Manitoba</b>	<ul style="list-style-type: none"> <li>• School buses*</li> <li>• Dealer, transporter, in-transit*</li> <li>• State or political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• No Reciprocity</li> </ul>

\* Denotes no mileage limitation.

**IRP and IFTA Record Keeping Requirements:** The maintenance of mileage and fuel records is a requirement of the IRP and IFTA programs. Mileage and fuel records are needed to ensure proper tax distribution among states/provinces. The carrier and driver are responsible for maintaining vehicle trip reports that record by state/province, every mile driven and every gallon of fuel put into the licensed power unit.

**Trip Report:** A “Trip Report” is the source document completed by the driver that records in detail the vehicle miles traveled and fuel purchased. The mileage and fuel trip report must contain the following items:

1. Date of trip (starting and ending)
2. Trip origin and destination. Destination is considered the furthestmost point from the trip origin.
3. Routes of travel
4. Beginning and ending odometer or hubodometer reading of the trip
5. Total trip miles
6. Mileage by state/province (determined by state line odometer reading or route of travel)
7. Unit number or vehicle identification number
8. Vehicle fleet number
9. Registrant’s name

**Vehicle Trip Report Produced by GPS:** The IRP and IFTA programs require the vehicle distance trip reports contain the following items for distance records produced by a vehicle tracking system, including a system based on a global positioning system (GPS):

1. The original GPS or other location data for the vehicle to which the records pertain
2. The date and time of each GPS or other system reading
3. The location of each GPS or other system reading
4. Beginning and ending readings from the odometer, hubodometer, engine control module, or any similar device
5. Calculated distance between each GPS or other system reading
6. The route of the vehicles travel

7. The total distance traveled by the vehicle
8. The distance traveled in each jurisdiction
9. The vehicle identification number or vehicle unit number

Note: Electronic Logging Devices (ELD) may not meet the IRP and IFTA distance record keeping requirements. Refer to this website for more information <https://www.irponline.org/page/eld>.

**Fuel Records:** To obtain credit for tax paid purchases, a receipt or invoice, credit card receipt or automated vendor-generated invoice must be kept showing evidence of fuel purchases.

For a tax paid credit, a valid retail receipt, invoice, or transaction listing, receipt must contain:

1. Date of fuel purchase
2. Seller's name and address
3. Number of gallons or liters purchased
4. Fuel type
5. Price per gallon or liter or total price of fuel purchased
6. Unit number or identification of the vehicle into which fuel was placed
7. Purchaser's name (in the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party)

**Bulk Fuel:** Report fuel withdrawn from a bulk tank when placed into the tank of the qualifying vehicle. Credit for fuel tax must be substantiated by:

1. Date of withdrawal
2. Number of gallons
3. Fuel type
4. Unit number, license plate number, or vehicle identification number
5. Purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases
6. Capacity of tank and quarterly inventory reconciliation for the tank

**Mileage and Fuel Summaries (Recaps):** IRP and IFTA require each carrier to maintain a monthly summary of miles traveled and fuel purchased for each vehicle. Monthly totals for the following items are required for all vehicles in the fleet:

1. Miles driven by state/province
2. Fuel purchased by state/province
3. Total mileage driven
4. Total fuel purchased

## **Record Retention**

### **IFTA Retention Requirement**

Records used to support the information reported on the fuel tax returns (miles and fuel purchases) must be retained for four years from the filing date of the return.

### **IRP Retention Requirement**

Mileage records used to support the information reported on the annual renewal are required to be retained for 5 1/2 years.

**Audit:** Carriers are audited periodically to ensure that acceptable records are maintained and payment of proper tax liability has been made. Failure to provide adequate mileage and fuel documentation may result in the following audit assessments including posting a bond and denial of registration:

### **IRP Registration Tax Penalty**

The IRP Agreement mandates that the Base Jurisdiction shall impose an assessment in the amount of twenty percent (20%) of the apportionable fees paid for the registration. The second offense, the Base Jurisdiction shall impose an assessment of fifty percent (50%) of the apportionable fees paid for the registration. The third offense, and on any subsequent offenses, the Base Jurisdiction shall impose an assessment of one hundred percent (100%) of the apportionable fees paid for the registration of its fleet in the registration year to which the records pertain.

## Fuel Tax Assessment

In the absence of adequate mileage records, a standard of four miles per gallon will determine fuel tax liability for audited periods. In addition, failure to maintain fuel receipts or invoices will result in denial of a fuel tax credit. An audit assessment may be \$10,000 to \$15,000 per year per vehicle for non-compliant records.

**Online IRP and IFTA Services:** Secure, online services are available to motor carriers 24/7. To begin taking advantage of these services, complete an access application. You will find the application at [https://onlineservices.dps.mn.gov/EServices/\\_/](https://onlineservices.dps.mn.gov/EServices/_/)

\*Access is subject to Minn. Stat. § 171.12 Subd. 1a.

Here's what you can do online:

- Renew IRP and IFTA fleet
- File quarterly IFTA return
- Order additional IFTA decals
- Apply for replacement plates, stickers, and cab card
- Print cab cards and fuel license
- Add/delete vehicle to fleet
- Change vehicle weights

### For additional assistance contact:

Department of Public Safety, IRP/IFTA Office at 651-205-4141 or e-mail: [dvs.prorate@state.mn.us](mailto:dvs.prorate@state.mn.us)

For a list of deputy registrars in your area, visit:

<https://dps.mn.gov/divisions/dvs/locations/Pages/find-office-locations.aspx>

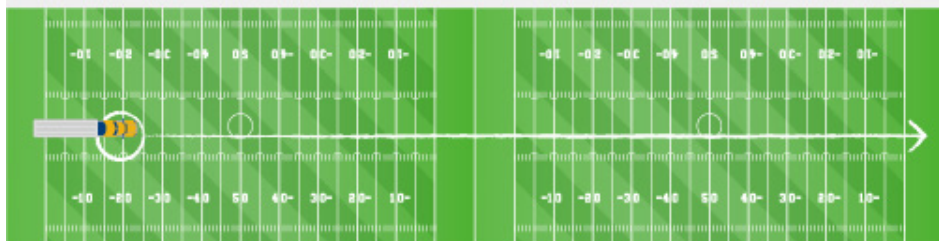
For online IRP/IFTA visit: [https://onlineservices.dps.mn.gov/EServices/\\_/](https://onlineservices.dps.mn.gov/EServices/_/)

IFTA Web site: [www.iftach.org](http://www.iftach.org)

IRP Web site: [www.irponline.org](http://www.irponline.org)

# BE AWARE

## OF LONG STOPPING DISTANCES



Trucks Traveling 65 MPH Will Take  
up to **Two Football Fields** to STOP



**OUR** ROADS SAFETY  
Partnership for **Responsible Driving**

[www.ShareTheRoadSafely.gov](http://www.ShareTheRoadSafely.gov)

