



**STATE OF NEW YORK
INSURANCE DEPARTMENT
ONE COMMERCE PLAZA
ALBANY, NEW YORK 12257**

George E. Pataki
Governor

Howard Mills
Superintendent

**Circular Letter No. 3 (2006)
January 30, 2006**

**TO: ALL INSURANCE COMPANIES AUTHORIZED TO TRANSACT MOTOR VEHICLE
LIABILITY INSURANCE BUSINESS IN NEW YORK STATE**

RE: MOTOR VEHICLE LAW ENFORCEMENT FEE – APPLICABILITY TO TRAILERS

STATUTORY REFERENCE: INSURANCE LAW SECTION 9110¹

The Office of General Counsel of the Insurance Department has reviewed the issue of the applicability of the Motor Vehicle Law Enforcement Fee to trailers and has issued an opinion dated June 17, 2005, that the Motor Vehicle Law Enforcement Fee paid to New York pursuant to Section 9110(b) is not applicable to a trailer. The full text of the opinion is available on the [Department's website](http://www.ins.state.ny.us) (www.ins.state.ny.us).

Accordingly, effective February 1, 2006, the Insurance Department will no longer require insurers to collect the Motor Vehicle Law Enforcement Fee for trailers, including semitrailers, and coach and house trailers.

¹There are two Sections 9110 in the N.Y. Ins. Law. This opinion refers to the Section entitled "Motor vehicle law enforcement fee".

Sincerely,

Joseph J. Burns
Director of Administration and Operations