

International Registration Plan & International Fuel Tax Agreement

The International Registration Plan (IRP) is a commercial motor vehicle (CMV) registration fee system, administered by the vehicle's base state, which provides for proportional registration in each state through which the "interstate" vehicle operates. The IRP provides that each state gets a share (% based on miles) of its registration fee from every interstate CMV operating in its state. Every IRP CMV places on its front bumper an "Apportioned" license plate.

The purpose of the International Fuel Tax Agreement (IFTA) is basically the same - to make sure that each state gets its fair share of fuel tax revenue from CMVs – regardless of where they buy their fuel. If they burn the fuel in a particular jurisdiction, they pay that state's fuel tax. Every IFTA CMV places an IFTA sticker on the side of the vehicle.

Basically, the base jurisdiction in turn issues the apportioned license plates, stickers and cab cards. Since the cab cards will list all jurisdictions in which the registrant is registered to operate (and pay taxes), it is the only vehicle registration required to operate interstate or intrastate in IRP jurisdictions.

IRP and IFTA are set up to where the CMV operator reports its miles and fuel information to their home/base state, which handles all the paperwork, payments, debits and credits. These interstate carriers are only required to deal with the jurisdiction in which it is based. This simplifies the process, and ensures the most compliance. Each state receives – and therefore, each CMV operator pays – revenues based upon each particular state's taxes and fees.

Apportioned vehicles are defined as any vehicle used or maintained primarily for the transportation of property and is *a power unit having 2 axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds or combination of units having three or more axles regardless of weight.*

All IRP and IFTA registrations are done through the SC DMV – Motor Carrier Services Section.