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Commercial Truck Fee

Last Modified:

The AQI program inspects commercial trucks and their cargo arriving at land ports in the customs territory of the United States from Mexico and Canada.

User fee regulations (<u>7 CFR 354.3(a)</u>) define a commercial truck as: "Any self-propelled vehicle, including an empty vehicle or a truck cab without a trailer, which is designed and used for the transportation of commercial merchandise or for the transportation of non-commercial merchandise on a for-hire basis." Commercial truck fee regulations are listed in <u>7 CFR 354.3(c)</u>. The fee applies to all commercial trucks, regardless of what they are carrying, as well as empty trucks and truck cabs.

The Cost and What It Covers

The current commercial truck fee is \$12.40 per crossing or \$622.00 for the calendar year (see $\frac{7 \text{ CFR } 354.3(c)}{100}$). This fee will be adjusted on October 1^{st} of each year through Fiscal Year 2028 as specified in the $\frac{\text{AQI User Fees table}}{1000}$. This fee covers the direct and indirect costs of clearing a truck, including:

- Reviewing manifests and documentation with incoming cargo
- Targeted, risk-based cargo inspection or clearance
- Inspecting agricultural and agricultural-related commodities, compliant wood packaging material, and packing materials to screen for the presence of plant pests and contaminants, ensure compliance with regulations, and determine

- entry status
- Inspecting the truck and conveyance for contaminants, pests, or invasive species
- Identifying pests found during inspection
- Safeguarding shipments pending APHIS' decision on treatment or final disposition
- Issuing phytosanitary permits for commodities moved by truck

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Paying the Fee

As described in <u>7 CFR 354.3(c)</u>, you can pay the commercial truck user fee upon each arrival at a U.S. land border port or prepay by purchasing a transponder that allows unlimited crossings within the calendar year. U.S. Customs and Border Protection remits commercial truck fee collections to APHIS monthly.

Transponders save time and money by:

- Offering a reduced annual inspection fee.
- Decreasing border wait times because you have prepaid for AQI services and don't have to wait in line to pay the cashier.

Refer to <u>CBP's User Fee, Transponder, and Decal Information</u> for instructions on how to apply for a transponder or prepay the single crossing fee. Transponders may be purchased at any time during a calendar year; however, the cost is not prorated for the portion of the calendar year already elapsed, nor are single-crossing fees already paid refunded.

AQI User Fee Tax Implications

AQI User fees may fall primarily into two business deduction categories: cost of goods sold and operational expenses. While entities should consult a licensed, certified or otherwise credentialed tax professional on appropriate treatment, the AQI user fee program created the following informational guide to inform stakeholders: <u>Agricultural Quarantine and Inspection User Fees - Effects on Taxable Corporate Income</u> (227.04 KB)

Reimbursable Overtime Services

Customers may request and receive AQI services associated with activities typically covered by an AQI user fee outside the normal tour of duty of the employee(s) providing the requested service. In such cases, overtime charges may be assessed as outlined in 7 CFR 354.1.

APHIS Reimbursable Overtime Services

Refer to the "Reimbursable Overtime (ROT) Services" section of <u>User Fees</u> for more information, including how to pay the reimbursable overtime fee.

CBP Reimbursable Overtime Services

Any requests for agriculture reimbursable overtime will be made in accordance with CBP port policy. Please contact your <u>local CBP port of entry</u>.

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