

If one motor carrier leases a vehicle to another motor carrier, which one is required to pay the UCR fee on the vehicle?

If both the lessor and lessee motor carriers have indicated [interstate commerce](#) on their filed ~~Forms~~ MCS-150 ~~forms that they operate in interstate commerce~~ during the registration year, both will be subject to UCR. For purposes of calculating the UCR fees, the leased vehicle is to be counted in the fleet of the carrier that operates the vehicle during the registration year. If both carriers operate it during the registration year, the vehicle should be counted in both carriers' fleets.