

Total IFTA Compliance Platform

Connecticut HUF Exception Engine

Highway Use Fee — Technical Specification

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Purpose of This Document

This document defines the complete technical specification for the Connecticut Highway Use Fee (HUF) Exception Engine within the Total IFTA Compliance Platform. It covers all CT HUF-specific exception types, detection logic, severity classifications, threshold values, user interface behavior, resolution paths, and escalation rules.

Connecticut's Highway Use Fee is one of the newest weight-mileage tax programs in the United States, having taken effect on January 1, 2023. Because of its recent introduction, a significant portion of carriers operating through Connecticut — particularly those based outside of New England — remain unaware of the obligation. Connecticut is one of the most heavily trafficked freight corridors in the country, sitting on the I-95 Northeast corridor between New York and Boston, meaning virtually every carrier running the Eastern Seaboard passes through the state.

The CT HUF is unique in two important ways compared to the other weight-mileage tax states: it has no physical decal or permit credential requirement (registration and filing are purely administrative through the myconneCT portal), and it follows a monthly filing schedule like Oregon rather than the quarterly schedule used by New York, Kentucky, and New Mexico. The monthly cadence combined with the program's relative newness makes CT HUF one of the highest-risk compliance gaps on the platform.

1. Connecticut HUF Background & Program Rules

1.1 Program Overview & Effective Date

Effective date: January 1, 2023. Carriers with Connecticut miles on or after this date are subject to the fee.

Administering authority: Connecticut Department of Revenue Services (DRS).

Registration portal: myconneCT at portal.ct.gov/DRS.

CT HUF Account Number: Assigned upon registration through myconneCT. Primary identifier for all filings.

Filing frequency: MONTHLY — due by the last day of the month following the reporting month.

Weight threshold: Vehicles with a gross vehicle weight of 26,000 pounds or more.

No decal or permit credential: Unlike NY HUT, CT HUF requires no physical sticker or certificate in the vehicle. Compliance is purely through registration and filing. This also means there is no visible credential to check at roadside inspection — compliance is verified through DRS records.

IRP exemption: Unlike New Mexico WDT, Connecticut HUF applies to ALL carriers over 26,000 lbs regardless of IRP registration status. IRP membership does NOT exempt a carrier from CT HUF.

Zero returns: Required even in months with no Connecticut miles.

1.2 Fee Rates by Gross Vehicle Weight

CT HUF is calculated on a per-mile basis using the vehicle's gross vehicle weight. Rates are tiered by weight class and are set by Connecticut state law. The fee rates apply to all qualifying vehicles uniformly regardless of IRP status.

Gross Vehicle Weight	Fee Per Mile
26,000 – 28,000 lbs	\$0.025
28,001 – 30,000 lbs	\$0.030
30,001 – 32,000 lbs	\$0.035
32,001 – 34,000 lbs	\$0.040
34,001 – 36,000 lbs	\$0.045
36,001 – 38,000 lbs	\$0.050
38,001 – 40,000 lbs	\$0.055
40,001 – 44,000 lbs	\$0.060
44,001 – 48,000 lbs	\$0.070
48,001 – 52,000 lbs	\$0.080
52,001 – 56,000 lbs	\$0.090

Gross Vehicle Weight	Fee Per Mile
56,001 – 60,000 lbs	\$0.100
60,001 – 64,000 lbs	\$0.110
64,001 – 68,000 lbs	\$0.120
68,001 – 72,000 lbs	\$0.130
72,001 – 76,000 lbs	\$0.140
76,001 – 80,000 lbs	\$0.150
Over 80,000 lbs	\$0.175

Note: Rates shown are as established by Connecticut Public Act 21-5. The platform must maintain a current CT HUF rate table and update it if Connecticut modifies the fee schedule.

1.3 Monthly Filing Schedule

CT HUF follows a monthly filing schedule identical to Oregon WMT. Returns are due by the last day of the month following the reporting month, creating 12 annual filing deadlines.

- January miles — due February 28/29
- February miles — due March 31
- March miles — due April 30
- April miles — due May 31
- May miles — due June 30
- June miles — due July 31
- July miles — due August 31
- August miles — due September 30
- September miles — due October 31
- October miles — due November 30
- November miles — due December 31
- December miles — due January 31

1.4 Key Distinctions from Other Weight-Mileage Tax States





Understanding what makes CT HUF different from the other weight-mileage tax states is critical for correct platform implementation:

- No physical credential required — no decal, no sticker, no certificate in the vehicle. Compliance is verified through DRS records only.

- No IRP exemption — ALL carriers over 26,000 lbs are subject, regardless of IRP status. New Mexico exempts IRP-registered vehicles between 12,001-26,000 lbs; Connecticut has no such exemption.
- Monthly filing like Oregon — not quarterly like NY HUT, KYU, or NM WDT.
- Newest program — effective January 2023. Many carriers are still unaware. The platform should treat any carrier with CT miles and no CT HUF account as a high-priority compliance alert.
- Northeast corridor — virtually every carrier running I-95 between New York and Boston passes through Connecticut. The affected carrier population is very large.
- No annual renewal — unlike NY HUT which renews December 31, CT HUF registration does not have an annual renewal date. Once registered, the carrier remains registered until they deregister. No renewal tracking required.

2. Severity Level Definitions

All CT HUF exceptions follow the same four-level severity framework used across the compliance platform. The combination of monthly filing frequency and widespread carrier unawareness means the platform must be particularly proactive about CT HUF compliance alerts.

 CRITICAL	Action is blocked. Monthly return is overdue or the carrier has Connecticut miles with no registration. Unreported CT HUF liability is accumulating.
 HIGH	Monthly filing deadline is approaching or a data or eligibility issue requires immediate attention. Acknowledgment and written confirmation required before exception clears.
 MEDIUM	Data quality warning or informational flag requiring attention but not immediately threatening compliance. No acknowledgment required.
 INFO	Background compliance awareness displayed in the carrier dashboard. Does not interrupt any workflow.

3. Critical Exceptions — Action Blocked

The following exceptions indicate an immediate CT HUF compliance failure. Given the program's newness, unregistered carrier alerts are particularly important. The system blocks compliance certification and displays prominent alerts on the carrier dashboard.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
Monthly Return Overdue — Past Due Date	monthly_due_date, return_status, current_date	current_date > monthly_due_date AND return_status != 'filed'	Full red banner on dashboard. Message: 'Your CT HUF return for [month] is OVERDUE as of [date]. File immediately through the myconneCT portal at portal.ct.gov/DRS.' Compliance certificate blocked.	Carrier files overdue return through myconneCT. Platform records confirmation and clears exception.
Multiple Monthly Returns Overdue	overdue_return_count	overdue_return_count >= 2	Full red banner with count. Message: 'You have [X] overdue CT HUF returns. Connecticut HUF liability is accumulating. File all overdue returns immediately through myconneCT.' All compliance certificates blocked.	Carrier files all overdue returns. Platform records each confirmation in sequence.
CT Miles Present — No CT HUF Registration	vehicle_ct_miles, ct_huf_account_number, vehicle_gvw	ct_miles > 0 AND ct_huf_account_number = null AND vehicle_gvw >= 26000	Full red banner. Message: 'Connecticut miles have been recorded for vehicles at or above 26,000 lbs but no CT HUF account is registered. The CT Highway Use Fee has been in effect since January 1, 2023. Register immediately through myconneCT and file all outstanding returns.' Compliance certificate blocked.	Carrier registers for CT HUF through myconneCT. Platform calculates outstanding liability from effective date or first CT miles date. Activates monthly tracking.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
CT HUF Account Number Not on File	ct_huf_account_number	ct_huf_account_number = null AND ct_miles > 0	Red alert on company profile. Message: 'No CT HUF account number on file. Connecticut HUF compliance cannot be tracked without this field. Add your CT HUF account number.' CT HUF module blocked.	Carrier enters CT HUF account number. System enables full CT HUF tracking.
Vehicle GVW Not on File for CT-Operating Vehicle	vehicle_gvw, ct_miles	ct_miles > 0 AND vehicle_gvw = null	Red alert on vehicle record. Message: 'No gross vehicle weight on file for vehicle [VIN]. CT HUF subject/exempt status and fee rate cannot be determined without this field.' CT HUF tracking blocked for this vehicle.	Carrier enters GVW. System determines subject/exempt status and applies correct rate.
CT HUF Liability Estimated as Significantly Overdue	first_ct_miles_date, registration_date, estimated_liability	registration_date > (first_ct_miles_date + 90 days) — carrier registered late	Red banner. Message: 'CT HUF registration was completed on [date] but Connecticut miles were first recorded on [date]. Estimated unreported liability of \$[amount] may exist for the unregistered period. Review and file all outstanding returns.' Compliance certificate blocked.	Carrier reviews prior CT miles and files all outstanding returns through myconneCT. Override logged.

4. High Exceptions — Acknowledgment Required

The following exceptions require the carrier or administrator to explicitly review, acknowledge, and provide written confirmation before the exception clears. Like Oregon WMT, CT HUF HIGH escalation fires 10 days before each monthly due date given the monthly filing cadence. All acknowledgments are logged.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
Monthly Return Due Within 10 Days	monthly_due_date, current_date, return_status	current_date >= (monthly_due_date - 10 days) AND return_status != 'filed'	Orange banner. Message: 'CT HUF return for [month] is due on [date] — [X] days from today. File through myconneCT at portal.ct.gov/DRS.' Acknowledgment required.	Carrier files or confirms filing is in progress. Override logged.
Zero Return Month — Not Acknowledged	ct_miles_month, return_status, days_until_due	ct_miles_month = 0 AND return_status = 'not started' AND days_until_due <= 10	Orange flag. Message: 'No CT HUF miles recorded for [month]. A zero return is still required and is due on [date]. Confirm you will file a zero return.' Acknowledgment required.	Carrier acknowledges. Platform generates zero return. Override logged.
CT Miles Present — No Return Initiated	ct_miles_month, return_status, days_until_due	ct_miles_month > 0 AND return_status = 'not started' AND days_until_due <= 10	Orange flag. Message: 'CT HUF miles recorded for [month] but no return has been initiated. Filing is due on [date].' Acknowledgment required.	Carrier initiates return. Override logged.
Vehicle GVW Changed — Fee Rate Recalculation	vehicle_gvw_current, vehicle_gvw_prior	GVW changes AND crosses into different CT HUF rate tier	Orange alert. Message: 'Gross vehicle weight for vehicle [VIN] has changed and crosses into a different CT HUF fee tier. Fee calculations for this vehicle will be updated. Verify the new weight is accurate.' Acknowledgment required.	Carrier confirms weight change. System applies new rate. Override logged.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
IFTA vs. CT HUF Connecticut Miles Discrepancy	ifta_ct_miles, ct_huf_ct_miles	Variance > 5% between IFTA-reported CT miles and CT HUF-reported CT miles for same period	Orange flag. Message: 'Connecticut miles on the IFTA return differ from CT HUF-reported miles by more than 5%. Verify mileage is consistent across both filings.' Acknowledgment required.	Carrier reconciles mileage data. Override logged.
New Vehicle Added — CT HUF Status Not Determined	vehicle_add_date, ct_miles, ct_huf_status, vehicle_gvw	Vehicle added AND ct_miles > 0 AND ct_huf_status = null AND vehicle_gvw >= 26000 AND days since add > 5	Orange alert. Message: 'Vehicle [VIN] was added [X] days ago, has Connecticut miles, and meets the GVW threshold but CT HUF filing has not been initiated. Add this vehicle to your CT HUF filings.' Acknowledgment required.	Carrier adds vehicle to CT HUF filings. Override logged.
CT HUF Return Amount Unusually High or Low	return_fee_amount, prior_month_avg	Amount > 3x OR < 0.33x prior 3-month average AND ct_miles not zero	Orange flag. Message: 'CT HUF fee amount for [month] differs significantly from your recent monthly average. Verify mileage and GVW data before filing.' Acknowledgment required.	Carrier reviews mileage and GVW. Override logged.
Carrier Likely Subject to CT HUF — No Account on File	ct_miles_first_detected, ct_huf_account_number, vehicle_gvw	ct_miles > 0 in any prior period AND ct_huf_account_number = null AND vehicle_gvw >= 26000	Orange banner. Message: 'Connecticut miles have been detected for vehicles at or above 26,000 lbs but no CT HUF account is on file. The CT Highway Use Fee applies to all qualifying vehicles since January 1, 2023. Registration and back-filing may be required.' Acknowledgment required.	Carrier registers for CT HUF. Platform estimates outstanding liability. Override logged.

5. Medium Exceptions — Informational Warning

The following exceptions display a warning in the compliance dashboard but do not require acknowledgment. They are logged automatically and visible in the carrier's compliance history.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
Monthly Return Due Within 20 Days	monthly_due_date, current_date	current_date >= (monthly_due_date - 20 days) AND current_date < (monthly_due_date - 10 days)	Yellow reminder on dashboard. Message: 'CT HUF return for [month] is due on [date] — [X] days away.'	Carrier notes reminder. Escalates to HIGH at 10 days.
Vehicle GVW Near 26,000 lb Threshold	vehicle_gvw	vehicle_gvw >= 23000 AND vehicle_gvw < 26000 AND ct_miles > 0	Yellow flag. Message: 'Vehicle [VIN] has a GVW close to the 26,000 lb CT HUF threshold. Verify the declared weight is accurate. Operating at or above 26,000 lbs subjects the vehicle to CT HUF.'	Carrier verifies weight. No action required.
Consecutive Zero Return Months	zero_return_count	3 or more consecutive zero-mile months for carrier with active CT HUF account	Yellow flag. Message: 'CT HUF zero returns filed for [X] consecutive months. Verify no Connecticut miles are being missed in data capture.'	Carrier confirms CT operations status. No action required.
Round Number Mileage Entries in CT	ct_miles_entries[]	CT miles are round numbers (divisible by 100) for 2 or more consecutive months	Yellow flag. Message: 'CT HUF mileage entries appear to be estimated round numbers. CT HUF requires actual recorded mileage and round numbers are an audit flag.'	Carrier verifies mileage records. No action required.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
No CT HUF Filing History on File	ct_huf_filing_history[]	Zero CT HUF filing records in system for carrier with active account	Yellow banner. Message: 'No CT HUF filing history has been entered. Upload or enter your filing history so the platform can track your compliance accurately.'	Carrier enters filing history. No action required.
CT Miles First Detected — CT HUF Awareness Prompt	ct_miles_first_detected, ct_huf_account_number	First time CT miles are recorded for a carrier with no CT HUF account	Yellow banner. Message: 'Connecticut miles have been detected for the first time. If any qualifying vehicles are 26,000 lbs or greater, the CT Highway Use Fee applies. Verify whether CT HUF registration is required.'	Carrier reviews CT HUF obligation. Escalates to CRITICAL if GVW >= 26,000 lbs.
Prior Period CT Miles Not Covered by CT HUF Account	ct_miles_history[], ct_huf_registration_date	CT miles exist for months prior to ct_huf_registration_date AND after January 1, 2023	Yellow flag. Message: 'Connecticut miles are recorded for periods before your CT HUF registration date. Review whether back-filing is required for [month(s)].'	Carrier reviews prior CT miles. Files back returns if applicable. No action required to proceed.
GVW Not Verified Since Last Filing	vehicle_gvw_verified_date	vehicle_gvw_verified_date > 180 days ago for CT-operating vehicle	Yellow flag. Message: 'Gross vehicle weight for vehicle [VIN] has not been verified recently. Confirm GVW is accurate to ensure the correct CT HUF rate is being applied.'	Carrier verifies GVW. No action required.

6. Informational Exceptions — Compliance Dashboard

The following conditions are displayed in the carrier's compliance dashboard for awareness and audit preparedness. They do not appear in any filing workflow and do not block any action.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
Monthly Return Filed — Confirmation Recorded	return_status, return_confirmation_number	return_status = 'filed' AND confirmation_number present	Dashboard notice: 'CT HUF return for [month] filed on [date]. Confirmation: [number]. Fee paid: \${amount}.'	No action required.
Zero Return Filed — Month Confirmed	return_status, ct_miles_month	return_status = 'filed' AND ct_miles = 0	Dashboard notice: 'CT HUF zero return filed for [month]. No Connecticut miles recorded for this period.'	No action required.
Next Monthly Filing Due Date	next_monthly_due_date	Always displayed	Dashboard display: 'Next CT HUF filing due: [date] ([X] days away).'	No action required. Escalation chain begins at 20 days.
Vehicle Subject to CT HUF — Rate Displayed	vehicle_gvw, ct_huf_rate	vehicle_gvw >= 26000 AND ct_huf_rate applied	Dashboard notice per vehicle: 'Vehicle [VIN] — CT HUF Subject. GVW: [X] lbs. Fee rate: \${X}/mile.'	No action required. Rate updates if GVW changes.
Vehicle Exempt from CT HUF	vehicle_gvw	vehicle_gvw < 26000 AND ct_miles > 0	Dashboard notice per vehicle: 'Vehicle [VIN] — CT HUF Exempt. GVW [X] lbs is below the 26,000 lb threshold.'	No action required.
12-Month CT HUF Filing Summary	ct_huf_filing_history_12mo	Always displayed on dashboard	Dashboard 12-month calendar showing each month as: filed on time (green), filed late (orange), overdue (red), zero return (blue), not yet due (gray).	No action required.

Exception Name	Field(s)	Threshold / Trigger	UI Behavior	Resolution Path
CT HUF Account Registration Date on File	ct_huf_registration_date	Registration date present	Dashboard notice: 'CT HUF account registered: [date]. Account number: [number].'	No action required.

7. Escalation Rules

CT HUF escalation rules are built around the monthly filing cadence and the unique compliance awareness challenge presented by a recently enacted program. The platform maintains an active watch for carriers with Connecticut miles who are not yet registered.

7.1 Time-Based Escalation — Monthly Filings

Exception	Info Fires At	Escalates to HIGH At	Escalation Condition
Monthly Return	20 days before due	10 days before due	Return not filed
Monthly Return	10 days before due	Due date passes	Escalates to CRITICAL — overdue
Multiple Returns	Second overdue return	Immediately	Escalates to CRITICAL with count

7.2 New Carrier Detection Escalation

Because many carriers are unaware of CT HUF, the platform actively monitors for carriers with Connecticut miles who do not have a CT HUF account. This detection escalation is unique to CT HUF among all compliance modules.

Exception	Info Fires At	Escalates to HIGH At	Escalation Condition
CT Miles, No Account	First CT miles detected	CT miles > 0 AND GVW >= 26,000	Escalates to HIGH immediately if GVW threshold met
CT Miles, No Account	HIGH fires at first detection	No registration within 30 days	Escalates to CRITICAL after 30-day window

7.3 Pattern-Based Escalation

Any Medium exception appearing for three or more consecutive months automatically escalates to High for the following month.

Affected exceptions: IFTA vs. CT HUF Mileage Discrepancy, Round Number Mileage Entries, Consecutive Zero Return Months.

Database field: exception_history.consecutive_month_count

Trigger: consecutive_month_count >= 3

Action: Set exception.severity = HIGH. Log escalation event with timestamp.

7.4 Audit Trail Requirements

Every exception acknowledged or overridden at the High level must generate an immutable audit log entry containing the following fields:

- `exception_id` — unique identifier for the exception instance
- `carrier_id` — carrier account associated with the CT HUF record
- `ct_huf_account_number` — the CT HUF account number
- `user_id` — user who acknowledged the exception
- `user_name` — full name of acknowledging user
- `timestamp` — UTC datetime of acknowledgment
- `exception_type` — exception code from the master exception list
- `severity_at_time` — severity level at the time of acknowledgment
- `reason_entered` — free-text explanation (required, minimum 20 characters)
- `reporting_month` — the specific calendar month the exception applies to
- `vehicle_id` — specific vehicle the exception applies to (where applicable)
- `estimated_outstanding_liability` — dollar amount of estimated unregistered or unfiled liability (where applicable)

Audit log entries are read-only once created and cannot be edited or deleted by any user role including system administrator.

8. Configurable Threshold Reference

The following thresholds are configurable at the platform level by a system administrator. Note that CT HUF has no annual renewal tracking (unlike NY HUT) and no bond requirement (unlike Oregon WMT), simplifying the threshold set compared to those modules.

Parameter	Default Value	Allowable Range	Notes
Monthly Return — MEDIUM Reminder	20 days before due	14 – 25 days	Yellow warning fires
Monthly Return — HIGH Escalation	10 days before due	7 – 14 days	Orange acknowledgment required
Monthly Return — CRITICAL	0 days	Non-configurable	Immediately on due date if not filed
CT Miles Detected, No Account — HIGH	Immediate	Non-configurable	GVW >= 26,000 lbs triggers HIGH at first detection
CT Miles Detected, No Account — CRITICAL	30 days	14 – 60 days	No registration after detection window
IFTA vs. CT HUF Mileage Variance	5%	2% – 10%	Triggers HIGH discrepancy flag
Tax Amount Variance vs. Prior 3 Months	3x or 0.33x	Non-configurable	Triggers HIGH acknowledgment
Vehicle GVW Near Threshold	23,000 lbs	20,000 – 25,999	Triggers MEDIUM flag
Consecutive Zero Month Threshold	3 months	2 – 5 months	Triggers MEDIUM flag
Round Number Mileage — Consecutive	2 months	2 – 4 months	Triggers MEDIUM flag
GVW Verification Age	180 days	90 – 365 days	Triggers MEDIUM if not re-verified
Pattern Escalation — MEDIUM to HIGH	3 months	2 – 5 months	Consecutive occurrence escalation
Reason Text Minimum Length	20 chars	10 – 100 chars	Required for HIGH acknowledgment

9. UI Behavior Summary

9.1 Carrier CT HUF Compliance Dashboard Card

- A dedicated CT HUF compliance card is displayed on every carrier dashboard with Connecticut miles or an active CT HUF account. It shows: CT HUF account number, registration date, current month return status, next filing due date, and a 12-month filing calendar.
- Unlike NY HUT, there is no decal or certificate section on the CT HUF card because no physical credential exists.
- Unlike Oregon WMT, there is no bond section on the CT HUF card.
- The 12-month filing calendar uses the same color-coding as Oregon WMT: green (filed on time), orange (filed late), red (overdue), blue (zero return), gray (not yet due).
- CRITICAL exceptions display as a full-width red banner with direct link to myconneCT portal.
- HIGH exceptions display as orange banners with the specific month and due date.
- MEDIUM exceptions display as yellow inline flags.

9.2 Unregistered Carrier Detection

- The platform actively scans for carriers with Connecticut miles and qualifying GVW who do not have a CT HUF account number on file. This scan runs whenever new IFTA or ELD mileage data is processed.
- When an unregistered carrier with qualifying CT miles is detected, the platform displays a prominent onboarding prompt: 'Connecticut miles detected for qualifying vehicles. The CT Highway Use Fee has been in effect since January 1, 2023. Register at myconneCT to avoid penalties and back-filing liability.'
- The platform calculates an estimated outstanding liability based on CT miles recorded since the later of January 1, 2023 or the first recorded CT miles date, using the applicable rate for each vehicle's GVW.
- This estimated liability is displayed prominently to motivate prompt registration and back-filing.

9.3 Monthly Return Preparation

- The platform pre-populates the monthly CT HUF return with Connecticut miles pulled from ELD or IFTA data for each qualifying vehicle for the reporting month.
- The platform cross-references CT miles on the CT HUF return against CT miles on the IFTA return for the same period and flags any variance above the configurable threshold.
- For zero-mile months, the platform auto-generates a zero return and prompts the carrier to file it through myconneCT.
- All CT HUF returns are filed through the myconneCT portal. The platform provides pre-populated data and a direct link.
- The platform records the confirmation number and fee amount for each monthly return.

9.4 No Annual Renewal

- Unlike NY HUT which requires annual renewal and unlike IRP which has a carrier-specific renewal date, CT HUF has no annual renewal requirement. Once registered, the carrier remains registered indefinitely.
- The platform has no CT HUF renewal tracking module. The only expiry-related logic in the CT HUF module is the monthly filing deadline cycle.
- If Connecticut ever adds an annual renewal requirement to the HUF program, the platform data model supports adding a renewal date field and escalation logic at that time.

9.5 Cross-Module Integration

- IFTA Module: Connecticut miles from the IFTA quarterly return are used to pre-populate monthly CT HUF returns and cross-reference mileage. Unlike Oregon, Connecticut miles DO appear on the IFTA return at their correct IFTA tax rate — CT HUF is an additional obligation on top of IFTA, not a replacement.
- Vehicle Profile: Any change to a vehicle's GVW that crosses the 26,000 lb threshold triggers an immediate CT HUF eligibility re-evaluation. If a vehicle crosses from exempt to subject, the platform prompts the carrier to add the vehicle to CT HUF filings.
- IRP Module: No exemption interaction. CT HUF applies regardless of IRP status. No cross-module dependency on IRP registration unlike New Mexico WDT.

9.6 Notification Delivery

- CRITICAL exceptions: immediate in-app full-page alert + email with direct link to myconneCT.
- HIGH exceptions: in-app notification + email at each monthly escalation threshold.
- Unregistered carrier detection: a dedicated onboarding email sent when qualifying CT miles are first detected without a registered account, including estimated outstanding liability.
- Like Oregon WMT, carriers may configure a monthly CT HUF compliance digest email summarizing all upcoming obligations rather than individual alerts for each month.
- MEDIUM and INFO: in-app dashboard only. No email unless carrier opts into all compliance notifications.
- Cross-module IFTA reminder: unlike Oregon, CT HUF does not require a \$0 IFTA interaction reminder. CT miles appear normally on the IFTA return.