

# Motor Carrier Connection



Winter 2026 Newsletter for Motor Carriers from the South Carolina Department of Motor Vehicles

## In This Issue

- 4th Quarter Tax Return
- 2026 IFTA Renewal
- IFTA Updates
- Unified Carrier Registration
- Audit Compliance



## 4th Quarter Tax Return

The 4th Quarter tax filing period are due January 31, 2026. You can file online or visit one of the Motor Carrier Offices. If visiting an office, remember to bring your IFTA-3 form.

<u>Quarter</u>	<u>Reporting Period</u>	<u>Due Date</u>	<u>LATE (PENALTY/ INTEREST APPLY)</u>
1ST	January 1st – March 31st	April 30th	May 1st
2ND	April 1st – June 30th	July 31st	August 1st
3RD	July 1st – September 30th	October 31st	November 1st
4TH	October 1st – December 31st	January 31st	February 1st

## International Tax Agreement (IFTA)

2026 IFTA decals are available, renew today. IFTA Licenses are good for 1 calendar year. Every IFTA license and IFTA decal expires on December 31<sup>st</sup> of each year. Get yours today.

## International Tax Agreement (IFTA) Updates

The following updates were made to IFTA forms. The changes will take effect on 01/01/26. The changes include:

- Hythane becomes a fuel option
- SCDMV will no longer use “Gallons” as a measurement
- SCDMV will begin using “Volume” as a measurement
- SCDMV will continue to use MPG universally

## [Unified Carrier Registration \(UCR\)](#)

- Motor carriers involved in **Interstate Commerce**, and other businesses subject to Unified Carrier Registration (UCR) are required to submit annual fees.
- **Interstate Commerce** includes **Interstate** carriers and some **Intrastate** carriers. Take the “[Do I Need to Register](#)” Quiz to determine your status.

UCR registration fees for the 2026 year can be paid at UCR.gov. Please note that enforcement of 2026 registrations are anticipated to begin on January 1, 2026, so please register early. Below is a sample fee schedule. To find out additional information and to register visit UCR.gov or [CLICK HERE!](#)

TIER (Bracket)	# OF VEHICLES OWNED OR OPERATED	FEE PER ENTITY (CARRIER OR FREIGHT FORWARDER)	FEE PER ENTITY (BROKER OR LEASING COMPANY)
1	0 to 2	\$46.00	\$46.00
2	3 to 5	\$138.00	
3	6 to 20	\$276.00	
4	21 to 100	\$963.00	
5	101 to 1,000	\$4,592.00	
6	1,001 +	\$44,836.00	

## [Audit Compliance](#)

### **Record Retention:**

- IFTA: Retain records four years from the filing or due date (whichever is later).
- IRP: Retain distance records for three years after the close of the registration year.

### **Declaration:**

- By signing MC-7, customers agree to maintain complete records per IRP and IFTA requirements. Incomplete records may result in:
- IFTA: Disallowance of tax-paid fuel credits, MPG adjustments (down to 4.00 MPG), or reductions by 20%.
- IRP: Assessments of 20%, 50%, or 100% of apportioned fees for inadequate records.

## Rules Changed on CDL's to Non-Citizens

The South Carolina Department of Motor Vehicles has changed its policy on issuance of commercial driver's licenses to non-US citizens with lawful presence status.

To ensure compliance with the Federal Motor Safety Carrier Administration, the SCDMV now only issues commercial driver's licenses or commercial learner's permits to U.S. citizens or "green card" permanent residents.

The SCDMV enacted this change effective Sept. 29 to comply with a federal interim final rule which restricts not only who can be issued a commercial driver's license by a State Driver License Authority but also limits the duration of commercial driver's licenses issued to lawfully present non-US citizens.

Three important notes to remember:

- The SCDMV only issues driver's licenses to those non-US citizens who have presented the proper documents to prove their lawful presence in the United States.
- Current holders of commercial driver's licenses will not have their privileges revoked by this change — it applies only to future issuance and renewal of commercial licenses.
- The new rules only affect commercial driver's licenses, and do not impact state-issued non-commercial driver's licenses.



**HANDS FREE SC**

SCDPS.SC.GOV/HandsFree

**NEW STATE LAW IN EFFECT**  
CITATIONS BEGIN FEB. 28, 2026

## Reminder for SC Drivers: Citations Begin Soon for Hands-Free Law

*This message is from the SC Department of Public Safety:*

Since Sept. 1, 2025, law enforcement officers statewide have been issuing warnings to drivers observed violating the Hands-Free law. This grace period was designed to give drivers time to understand and adjust to the new requirements. That warning phase will end in late February 2026.

Beginning Feb. 28, 2026, drivers who violate the Hands-Free law will be subject to citations and fines. Under the law, drivers may not hold or support a mobile electronic device while operating a motor vehicle. This includes cell phones, tablets, GPS units, and similar devices. Drivers may continue to use hands-free technology, such as Bluetooth, voice commands, or devices that are properly mounted for navigation or audio.

Penalties increase for repeat violations, including fines and points assessed to a driver's record.

Those who hold a commercial driver's license (CDL) and operate a commercial motor vehicle (CMV) should note that these violations count as serious offenses under [49 CFR 383.51 Disqualification of Drivers](#).

Under 49 CFR 383.51 and [SC Code of Laws Section 56-1-2110](#), if a CDL holder is convicted of two disqualifying violations within a three-year period while operating a CMV, the CDL may be disqualified for 60 days by the SC Department of Motor Vehicles.

Drivers are encouraged to make hands-free habits part of their everyday routine now. To learn more about the law, enforcement timelines, and ways to stay compliant, visit [scdps.sc.gov/handsfree](https://scdps.sc.gov/handsfree).

### **[New CDL Test Site](#)**

A new location, Spartanburg Southpoint, is available for the Modernized CDL testing by appointment.

The SCDMV now offers modernized CDL testing [at 17 of its locations](#).