



September 29, 2025

Honorable Adrian Madaro, House Chair  
Honorable Jamie Eldridge, Senate Chair  
Joint Committee on Revenue  
State House, Room 34  
Boston, Massachusetts 02133

Dear Chair Eldridge, Chair Madaro and Members of the Committee:

On behalf of the over 250 member companies of the Transportation Association of Massachusetts (TAM), I am writing in strong support of Senate Bill 1943 / Senate Bill 2081 / House Bill 3148, Acts Relative to the Taxation of Rolling Stock. This initiative, which will lead to greater public safety and additional tax revenue, will also lead to a cleaner environment while creating numerous jobs with competitive salaries. As the Commonwealth seeks to lower emissions from the transportation sector and improve road safety, this legislation, which has been passed by the Massachusetts House of Representatives as part of other legislative vehicles in the past three sessions and received a favorable report from this Committee the past three sessions, can be a part of the solution.

As you may know, TAM has been the voice of the trucking industry in Massachusetts since 1919. One of the oldest transportation associations in the United States, we represent a wide variety of companies ranging from small, family-owned trucking companies with a single truck to large national trucking companies with thousands of trucks. The trucking industry within the Commonwealth is responsible for transporting over 90% of all goods and products found in our homes and workplaces. In addition to being a key facilitator for the growth of other industries, the trucking industry is a significant creator of jobs within the Commonwealth. As a recent study by the Dukakis Center for Urban Research & Policy at Northeastern University stated, “[t]he overall trucking industry (including private and for-hire trucking) represents about one in 12 jobs or about 300,000 jobs in Massachusetts. And, trucking companies meet all Massachusetts freight movement needs.” (“The Importance of the Trucking Industry to the Massachusetts Economy”, Pritchard, R. & Scott, A., p.3 (May 2018)). In terms of employment demographics, the trucking industry is rapidly diversifying as companies seek to hire drivers to meet the growing demand for trucking services. (“Truck Driver Shortage Analysis 2019”, Costello & Karickhoff, American Trucking Associations, July 2019)(“ In 2018, 40.4% of [truck] drivers were minorities, which has jumped 13.8 percentage points from 26.6% in 2001.).

The Commonwealth’s commercial trucking industry has been experiencing a decline, as many trucking companies have relocated to other states or simply closed down. Part of the reason that trucking companies have left the state is due to the Commonwealth’s tax policies. In particular, the Massachusetts Department of Revenue (DOR) collects sales and use tax for rolling stock (tractors and trailers) purchased in other states which have an exemption (i.e. tractors and trailers used in interstate commerce). As a result, any company with a nexus within the Commonwealth is being charged sales and use tax by the DOR *even though the rolling stock*

*was purchased in other states.* Accordingly, various truck companies, who may be domiciled in Massachusetts or have repair facilities in Massachusetts, are now seeking to locate them outside of the state to reduce the nexus necessary to collect such tax.

Exempting the sale and use of rolling stock from taxation will bring Massachusetts in line with a majority of other states (37) within which an exemption from sales and use tax for rolling stock already exists. In fact, every surrounding New England state, except Vermont which applies a *de minimus* fee, has a rolling stock exemption in place. That said, amending Mass. Gen. Laws ch. 64H (i.e. sales tax) and Mass. Gen. Laws ch. 64I (i.e. use tax) to specifically exempt rolling stock from the sales and use tax brings much more than simple tax relief to the trucking industry. According to the aforementioned study conducted by the Dukakis Center for Urban Research & Policy, the elimination of the sales and use tax on rolling stock will, following national trends, create “2,768 more employees and 2,076 more power units ... operating and generating an additional \$15.9 million in tax revenue per year; while not estimable, ... the impact on private fleets may be just as large.” (“The Importance of the Trucking Industry to the Massachusetts Economy”, Pritchard, R. & Scott, A., p.14 (May 2018)).

The need for eliminating the taxation of rolling stock cannot be overstated. First, this initiative will create a more attractive environment for trucking companies to remain in the Commonwealth. Trucking companies rely on constantly maintaining and upgrading their equipment. This means purchasing new tractors and trailers, as well as various other parts, tires, etc., on a regular basis. If trucking companies know that their out-of-state purchases will incur an in-state tax, the companies will work to continue to reduce their nexus to Massachusetts. As it stands, Massachusetts trucking companies are already at a competitive disadvantage when competing against carriers located in the neighboring states.

Second, but just as important, this initiative will have a significant positive impact on the environment. Exempting the sale and use of rolling stock from taxation will encourage companies to either purchase new equipment with the latest technology available or incentivize companies to operate their newer trucks in the Commonwealth. Removing the incentive to hold onto trucks as long as possible in Massachusetts will lead trucking companies to purchase new trucks. By purchasing new trucks, companies will be reducing the presence of particulate matter (PM2.5) by 99% and the presence of nitrogen oxide (NOx) by 98%. The key, however, is getting older, more pollution-emitting trucks off the road. Eliminating this disincentive provides the desired result.

Third, this initiative will make the Commonwealth’s roads safer. In terms of public safety, new trucks include lane-departure, crash collision and speed regulator technology that significantly improve road safety. These technologies, which are only included in new trucks, will make Massachusetts roadways safer. Unfortunately, under the current taxation system for rolling stock, trucking companies and companies with trucking fleets are incentivized to keep their old, less safe trucks on the road. For trucking companies with national fleets, Massachusetts’ current law encourages these companies to prevent any of their new trucks from entering the Commonwealth to avoid tax exposure.

Fourth, by keeping trucking companies in the Commonwealth, the good jobs and competitive salaries that these companies offer will remain within the state. According to the United States Bureau of Labor Statistics, Massachusetts is in the top third for annual mean wage for heavy and tractor-trailer drivers within the country. (See <http://www.bls.gov/oes/current/oes533032.htm>). As trucking companies find Massachusetts tax policy less favorable than neighboring states, the decrease in Massachusetts trucking companies will become even more significant.

Fifth, if the Commonwealth discourages trucking companies from domiciling in the state, transportation expenses will rise -- further impacting the high cost of living already experienced in the Commonwealth. The

costs associated with transporting goods are fairly straightforward. (See <https://truckingresearch.org/wp-content/uploads/2025/07/ATRI-Operational-Costs-of-Trucking-07-2025.pdf>) (“The industry’s average cost of operating a truck in 2024 was \$2.260 per mile, a 0.4 percent decline compared with the previous year. However, when lower fuel costs are excluded, marginal costs rose 3.6 percent to \$1.779 per mile – the highest costs ever recorded by the American Transportation Research Institute (ATRI) for non-fuel operating costs.”) If the Commonwealth’s tax policies continue to cause trucking companies to domicile elsewhere, the additional fuel, tolls and vehicle maintenance, among other costs, will be borne by Massachusetts residents and businesses that already rely on the industry for over 90% of their goods. If the COVID-19 pandemic demonstrated one thing about the trucking industry, it is that it remains essential to residents and businesses alike.

This initiative is a matter of common sense. Given that neighboring states such as New York, Rhode Island, Connecticut, New Hampshire and Vermont (partial) exempt rolling stock from sales and use tax, Massachusetts’ current tax policy is causing higher costs for Massachusetts residents and businesses while driving economic opportunity to neighboring states. This initiative, which has been passed by the Massachusetts House of Representatives during the past three sessions, will not exclude trucking companies from the myriad of other taxes and fees the industry pays to the Commonwealth each year. This initiative simply tries to keep Massachusetts on par with the vast majority of states (37) with an exemption already in place.

On behalf of the thousands of men and women in Massachusetts who rely on the good jobs and competitive salaries these Massachusetts companies provide; I respectfully request that you issue a favorable report to this legislation. Again, passing language to create an exemption from the Massachusetts sales and use tax as applied to rolling stock for trucks will produce additional tax revenue in the future while strengthening the trucking industry in Massachusetts in a manner that also improves the environment and public safety.

For your review, I have attached a variety of information about this initiative. If you have any questions or concerns, please do not hesitate to let me know. I appreciate your consideration of this important matter.

Sincerely,



Kevin Weeks  
Executive Director

#### Enclosures

- Fact Sheet – Rolling Stock Initiative Overview
- Fact Sheet – Environmental Benefits of the Rolling Stock Initiative
- Fact Sheet – Public Safety Benefits of the Rolling Stock Initiative
- Map – Rolling Stock Exemption Status – United States



## **Overview of the Rolling Stock Initiative Bringing Massachusetts a More Competitive, Cleaner and Safer Trucking Industry**

**Senate Bill 1943 (Crighton) / House Bill 3066 (Cusack)  
Senate Bill 2081 (Tarr) / House Bill 3148 (Jones)**

### **BRIEF SUMMARY:**

The rolling stock initiative seeks to bring Massachusetts in line with a majority of other states within which an exemption from sales and use tax for rolling stock (tractors and trailers used in interstate commerce) already exists. As drafted, the legislation amends Mass. Gen. Laws ch. 64H (i.e. sales tax) and Mass. Gen. Laws ch. 64I (i.e. use tax) to specifically exempt rolling stock used in interstate commerce from the sales and use tax. This initiative does not allow a motor carrier to avoid paying the multitude of fees otherwise required under federal, state and local law. Many other states (37), including all but one New England state, do not tax rolling stock; therefore, creating yet another incentive for interstate trucking companies to either leave Massachusetts or forego it in favor of other states. (Note: three additional states in the nation, including Vermont, have a limited tax on the same.). As importantly, this initiative will also incentivize trucking companies and companies with truck fleets to use newer, safer and more environmentally friendly trucks in the Commonwealth – whereas the current policy discourages this. Finally, a study by Northeastern University's Dukakis Center has shown that the elimination of the rolling stock tax will potentially produce an additional \$15.9 million in additional taxes and, when factoring in private fleets as well, approximately \$30 million in new tax revenue. This legislation, which has received a favorable report from the Joint Committee on Revenue in the last three sessions, has been passed by the Massachusetts House of Representatives three times in different omnibus vehicles.

### **RATIONALE:**

- The Trucking Association of Massachusetts (TAM), which represents the Commonwealth trucking industry, has seen the trucking industry in Massachusetts decline as many trucking companies move to other states. Part of the reason that trucking companies have left the Commonwealth is due to the Commonwealth's tax policies.
- The Massachusetts Department of Revenue has also started collecting sales and use tax for rolling stock purchased in other states where those states have an exemption in place for rolling stock. The Commonwealth did not have a tax on rolling stock until 1996, but did not enforce the same until 2006. Again, 37 states still exempt rolling stock from taxation. In New England, every state, except for Vermont, which sets a very low maximum (\$1,850), exempts rolling stock from sales and use taxation. (Note: Vermont is one of three states, apart from the 37, that set a very low cap).
- From a public safety and environmental perspective, this legislation will ensure that trucking companies and companies with truck fleets run their newer trucks in the Commonwealth. As companies now realize that have to potentially pay a tax on new rolling stock used in the state, companies are refusing to allow their new rolling stock to have any connection to the Commonwealth. This means that older, less safe and more environmentally unfriendly trucks remain in the state.
- This legislation will create a more attractive environment for trucking companies to remain in the Commonwealth. Trucking companies rely on constantly maintaining and upgrading their equipment. This means purchasing new rolling stock on a regular basis. If they know that their out-of-state purchases will incur an in-state tax, the companies will continue to reduce their nexus to the taxing state (i.e. Massachusetts). By keeping trucking companies in the Commonwealth, companies will continue to purchase their needed equipment within the state.
- Further, by keeping trucking companies in the Commonwealth, the good jobs and competitive salaries that these companies offer will remain within the state. According to the United States Bureau of Labor Statistics, Massachusetts has the fifth highest annual mean wage for heavy and tractor-trailer drivers within the country. (See <http://www.bls.gov/oes/current/oes533032.htm>). As more trucking companies find Massachusetts tax policy less favorable than neighboring states, the loss of Massachusetts trucking companies and the jobs they create will become even more significant.

- If the Commonwealth discourages trucking companies from domiciling in the state, transportation expenses will rise - further impacting the high cost of living already experienced in the Commonwealth. The costs associated with transporting goods are fairly straightforward. (See <https://truckingresearch.org/2020/11/24/an-analysis-of-the-operational-costs-of-trucking-2020-update/>). If the Commonwealth's tax policies continue to cause trucking companies to domicile elsewhere, the additional fuel, tolls and vehicle maintenance, among other costs, will be borne by Massachusetts residents and businesses.

- This legislation is a matter of common sense. If a company does not purchase a product within State (A), it is not fair for State (A) to tax the company for purchasing a product in State (B). The purpose of taxes and fees is to support the mechanisms that help the taxpayer. (i.e. road and bridges, police, fire, etc.). In the case of the trucking industry, gas taxes, tolls, vehicle registrations and other license fees and taxes cover the expense of the trucking industry. Collecting sales and use tax on rolling stock purchased in other jurisdictions creates a disincentive for companies to expand in the Commonwealth. Given that neighboring states in New England exempt rolling stock from sales and use tax, Massachusetts' current tax policy will simply lead to higher costs for Massachusetts residents and businesses while driving economic opportunity to the neighboring states. Various truck companies, who may be domiciled in Massachusetts or have repair facilities in Massachusetts, are now seeking to locate them outside of the state to reduce the substantial nexus necessary to collect such tax.

- The Dukakis Center at Northeastern University was asked by the Trucking Association of Massachusetts to study the economic impact of the trucking in the Commonwealth. Key findings from the Dukakis Center study included the following:

- "The overall trucking industry (including private and for-hire trucking) represent about one in 12 jobs or about 300,000 jobs in Massachusetts in 2017."
- "Each local trucking employee on average generates \$3,396 per year in state and local payroll, income and property taxes and each local truck on average generates \$3,125 per year in taxes from support service activity."
- "Most states—37 out of 50—exempt for-hire interstate trucking firms from paying sales tax on new equipment purchases to encourage interstate trade by local firms. States with full exemptions include four New England states—Connecticut, Maine, New Hampshire, and Rhode Island—and a fifth, Vermont, with the tax capped at \$1,850 per truck. Massachusetts is the only New England state with no sales tax exemptions for interstate for-hire trucking firms."
- "The following occupations illustrate how well these production jobs pay: 1) diesel engine mechanic (2017 US average income=\$48,000 and MA=\$57,550); 2) riggers (US=\$50,270 and MA=\$56,650); 3) machinist (US=\$44,160 and MA=\$51,020); and, 4) heavy and tractor-trailer truck drivers (US=\$44,500 and MA=\$50,580). Source: Bureau Labor Statistics (2017)."
- "There are several problems with Massachusetts' application of sales and use taxes applied to trucks (aka, taxing rolling stock). First, doctrinal inconsistency: most states apportion and promote local trucking activity; Massachusetts does the opposite. Second, taxing rolling stock and increasing the relative tax burden motivates relocation (the impact of state and local taxes on location is well established). Third, the benefits of efficient trucking are broad, but the costs are disproportionately borne by local trucking companies (in a competitive industry passing along these costs to customers is impossible). Last, taxing local companies at a higher rate yields slower local company growth."
- "Analysis of the number of for-hire trucking establishments in each state over time illustrates that states that apply sales tax on the purchase of trucks engaged in interstate carriage have significantly fewer firms. From this perspective, we presented a counterfactual consideration above: if Massachusetts for-hire trucking employment grew at the rate of the United States, 2,768 more employees and 2,076 more power units would be operating and generating an additional \$15.9 million in tax revenue per year."
- "Hence, we find that if Massachusetts' for-hire trucking industry grew at the same rate as the overall United States rate, we would have 2,768 more employees and 2,076 more power units would be operating. *In total, an additional \$9.4 million in payroll, income and property taxes, and \$6.5 million in taxes related to purchase of support and ancillary services: hence, an additional \$15.9 million per year. As Massachusetts private fleets are also subject to the same sales and use taxes, we assume the impact will be similar; hence, total tax implication can twice as much when including supermarket, manufacturing and other private fleets.*" (emphasis added).





## Environmental and Energy Reduction Benefits of Eliminating the Tax on Rolling Stock

**Senate Bill 1943 (Crighton) / House Bill 3066 (Cusack)**  
**Senate Bill 2081 (Tarr) / House Bill 3148 (Jones)**

This legislation will bring Massachusetts in line with a majority of other states (37 states, including the six neighboring New England states) within which an exemption from sales and use tax for rolling stock already exists. These bills do not allow a motor carrier to avoid paying the multitude of other taxes and fees otherwise required under federal, state and local law. However, most other surrounding states do not tax rolling stock; therefore, creating another incentive for interstate trucking companies to either leave Massachusetts or forego it in favor of other states. (i.e. potential companies in the future).

A study by Northeastern University's Dukakis Center has shown that the elimination of the rolling stock tax will actually produce at least an additional \$15.9 million in taxes created by the growth of the for-hire portion of the trucking industry. (Adjusted for inflation, this additional revenue could exceed \$18 million, at a minimum.). From an environmental perspective, this initiative will incentivize trucking companies and companies with truck fleets to buy newer, safer and more environmentally friendly trucks and to operate them in the Commonwealth – whereas the current policy discourages this. This legislation, which has been passed by the Massachusetts House three times as part of omnibus bills in previous sessions, will promote a cleaner, greener Commonwealth by promoting the purchase of vehicles with higher emissions standards and greater fuel efficiency.

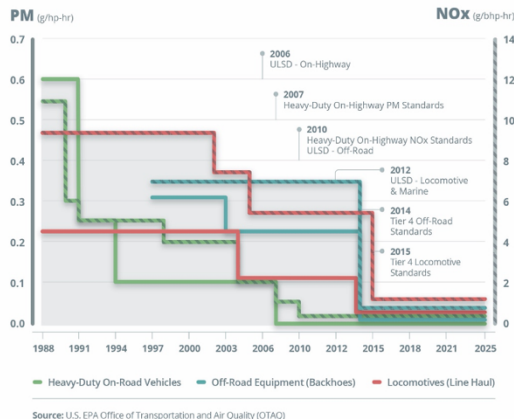
Emissions. Removing the incentive to hold onto trucks as long as possible in Massachusetts will lead trucking companies to purchase new trucks. By purchasing new trucks, companies will be reducing the presence of particulate matter (PM2.5) by 99% and the presence of nitrogen oxide (NOx) by 98%. The key, however, is getting older trucks off of the road.

The environmental benefits of encouraging the purchase of new trucks is significant. The United States Environmental Protection Agency (EPA) recently reported that “[it] previously took action to reduce GHG emissions from heavy-duty trucks with its Phase 1 and Phase 2 GHG standards. The Phase 2 standards began in model year 2021, with two additional steps of increasing stringency that will take effect in model years 2024 and 2027. The Phase 2 program promotes a new generation of cleaner, more fuel-efficient gasoline and diesel trucks.” In December 2022, EPA proposed a new standard for NOx emissions from heavy duty trucks starting with model year 2027. “In this action, the agency will also explore updates to the Phase 2 GHG standards for certain heavy-duty fleets that are rapidly shifting toward zero-emission technologies. ... In recent years, zero-emission heavy-duty trucks have begun entering the market in volumes that were not foreseen when EPA began the Phase 2 GHG program. Many of these zero-





## PROGRESS TO NEAR-ZERO PM & NOx EMISSIONS



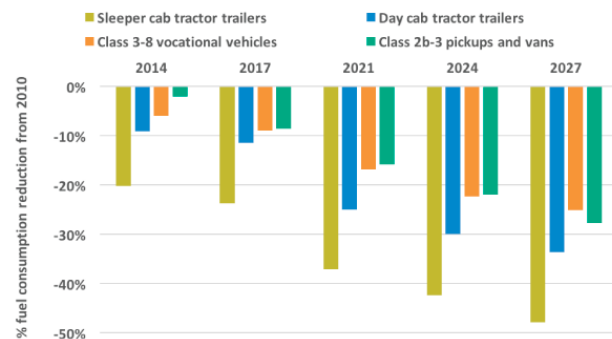
emission technologies are available today, and the number of products available, as well as production volumes, are expected to accelerate in the next few years.” See [EPA Regulatory Update](https://nepis.epa.gov/Exec/QueryPDF.cgi?Dockey=P1012ON0.pdf), August 2021, accessed at: <https://nepis.epa.gov/Exec/QueryPDF.cgi?Dockey=P1012ON0.pdf>. While this new standard will impact newly manufactured trucks – meaning that older trucks, which are grandfathered when new standards are created, do not have the newest technology.

In all cases, however, Massachusetts’ current law on the taxation of rolling stock creates a disincentive where trucking companies are encouraged to keep their older, less clean trucks. Notwithstanding the impact Massachusetts current law has on the behavior of national trucking companies, who can simply cycle their older trucks through the state, the current policy is counter-productive to the Commonwealth’s environmental protection strategies. Bringing the rolling stock exemption back to Massachusetts will create an incentive for purchasing cleaner diesel trucks now and alternative field trucks in the future.

### Fuel Efficiency

According to the Diesel Technology Forum (DTF), “while making commercial trucks much lower in emissions, diesel engine and truck manufacturers have also made them increasingly more fuel-efficient. Since 2011, new diesel commercial trucks realize an average 5% improvement in fuel economy, thanks to advanced emissions controls (selective catalytic reduction) than have enabled optimized engine design toward greater fuel efficiency. This translates into petroleum reduction equivalent to 5.8 billion barrels of crude oil. An owner of a single new Class 8 truck powered by the latest advanced diesel engine can expect to save about 2,200 gallons of fuel each year compared to previous generations of technology. This reduces greenhouse gas emissions by nearly 30 tons.”. See <https://dieselforum.org/trucking>.

### Heavy-duty vehicles’ fuel consumption reduction in 2027 from 2010



Source: ACEEE calculation from Phases 1 and 2 standards

ACEEE

Again, the future opportunity for reducing the use of carbon fuels through the purchase of new vehicles will increase. As further reported by the DTF, “[n]ew diesel vehicles continue to increase their penetration in the marketplace in part, due to fuel efficiency requirements of Phase 1 of the U.S. Environmental Protection Agency (EPA) and National Highway Traffic Safety Administration (NHTSA) Fuel Efficiency standards that went into effect in 2014 and the more stringent Phase 2 rules that started in 2021. The Phase 2 rule is expected to eliminate over 1 billion tons of greenhouse gas emissions from new trucks between 2021 and 2027. More efficient diesel trucks will deliver the overwhelming majority of these benefits even as zero-emissions technologies are expected to gain some market share during the lifetime of the rule.” *Id.* But, again, without changing Massachusetts current laws relative to the taxation of rolling stock, companies will not update their vehicles until the last possible moment – thereby increasing our overall carbon fuel consumption.

The elimination of the Commonwealth’s tax on rolling stock will improve air quality now and reduce the use of fossil fuels in the future, in addition to creating jobs and supporting of the trucking industry in Massachusetts.

*Passing the rolling stock initiative  
will bring these environmental benefits to the Commonwealth today*

# Public Safety Benefits from Eliminating the Rolling Stock Tax

Senate Bill 1943 (Crichton) / House Bill 3066 (Cusack)  
Senate Bill 2081 (Tarr) / House Bill 3148 (Jones)

This legislation will bring Massachusetts in line with a majority of other states (37 states, including the neighboring New England states) within which an exemption from sales and use tax for rolling stock already exists. (Note: three additional states, Vermont included, have a small cap). This initiative does not allow a motor carrier to avoid paying the multitude of other taxes and fees otherwise required under federal, state and local law. However, many other surrounding states do not tax rolling stock; therefore, creating another incentive for interstate trucking companies to either leave Massachusetts or forego it in favor of other states. (i.e. potential companies in the future).

One of the many benefits in passing this legislation is in public safety. Currently, there are eight major safety technologies in use or under development in the trucking industry: antilock braking systems, stability control, lane departure warning, collision avoidance systems, blind spot warning devices, interior cameras, rear view cameras and side monitor cameras and sensors. These technologies, which are included in new trucks, will make Massachusetts roadways safer. Unfortunately, under the current taxation system for rolling stock, trucking companies and companies with trucking fleets are incentivized to keep their old, less safer trucks on the road. For trucking companies with national fleets, Massachusetts' current law encourages these companies to prevent any of their new trucks from entering the Commonwealth to avoid tax exposure. Passing this bill, which has been passed by the Massachusetts House of Representatives three times and received a favorable report from the Joint Committee on Revenue in the past three sessions, will incentivize trucking companies to purchase new trucks for use in Massachusetts.

Example of some of the safety technology included in new trucks:

## ALISON • CAMERA SYSTEM

### Active Brake Assist



Active Brake Assist (ABA) is a feature on detecting the distance to objects ahead in its path, detecting speed and determining if a warning or braking action is necessary. In addition, ABA is designed to detect stationary and moving objects. The camera and radar systems are linked together for greater object recognition, which allows for enhanced braking capabilities.

#### How Active Brake Assist Works

ABA is 3.0 Dash Display



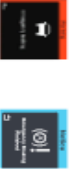
#### 1. INITIAL WARNING

**NO BRAKING**  
The system will detect a vehicle in the lane ahead and issue a visual and auditory warning tone.



#### 2. WARNING

**PARTIAL BRAKING**  
The system will detect a vehicle in the lane ahead and issue a visual and auditory warning tone.



#### 3. WARNING

**FULL BRAKING**  
The system will detect a vehicle in the lane ahead and issue a visual and auditory warning tone.



#### 4. MAX FULL BRAKING

**EVASION POINTS**  
The system will detect a vehicle in the lane ahead and issue a visual and auditory warning tone.

### Adaptive Cruise Control (ACC) to 0 mph

ACC automatically adjusts your truck's braking speed to maintain a safe following distance. It is assisted by radar on the front. Camera - front view sensor is in the path, allowing the truck to monitor its lane position longer. The following distance can be optionally adjusted between 2.0 and 3.0 seconds with the instrument dash display.

ACC now works in stop-and-go traffic. The vehicle in front comes to a stop. The new Camera will also come to a full stop - 0 mph - and hold steady. The vehicle in front starts to move which has sensors detecting to stop. Once the truck will resume moving at a safe following distance, the camera will detect the vehicle in front and resume. The new Camera will also detect a vehicle in front of the truck, which triggers the camera to resume.



### Active Lane Assist Lane Departure Protection (LDP)

The camera will detect the vehicle's lane position and detect a lane departure. The camera will detect the vehicle's lane position and detect a lane departure. The camera will detect the vehicle's lane position and detect a lane departure.

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#### OPTIONAL FEATURES



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