

7251

I N   S E N A T E

May 7, 2014

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Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to computing sales and compensating use tax on retail sales of motor fuel and diesel motor fuel at a rate of cents per gallon in Suffolk county and Nassau county; and providing for the repeal of such provisions upon expiration thereof

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. This act shall be known and may be cited as the "County  
2     motor fuel tax pilot program".  
3     S 2. Subdivision (m) of section 1111 of the tax law is amended by  
4     adding a new paragraph 8 to read as follows:  
5     (8) THE SALES AND COMPENSATING USE TAXES IMPOSED BY SUBPART B OF PART  
6     ONE OF ARTICLE TWENTY-NINE OF THIS CHAPTER IN REGARD TO RETAIL SALES OF  
7     MOTOR FUEL AND DIESEL MOTOR FUEL, IN THE COUNTIES OF SUFFOLK AND NASSAU,  
8     SHALL BE COMPUTED, AS DETERMINED QUARTERLY BY THE COMMISSIONER, AT A  
9     RATE OF CENTS PER GALLON, ROUNDED TO THE NEAREST CENT, AS DETERMINED BY  
10    THE COUNTIES RESPECTIVELY, MULTIPLIED BY THE COST OF THE FUEL.  
11    S 3. Paragraph 2 of subdivision (e) of section 1111 of the tax law is  
12    amended by adding a new subparagraph (iii) to read as follows:  
13    (III) WHERE MOTOR FUEL IS IMPORTED, MANUFACTURED OR SOLD IN, OR DIESEL  
14    MOTOR FUEL IS SOLD OR USED IN THE COUNTY OF SUFFOLK OR THE COUNTY OF  
15    NASSAU, THE SALES AND COMPENSATING USE TAXES IMPOSED BY SUBPART B OF  
16    PART ONE OF ARTICLE TWENTY-NINE OF THIS CHAPTER AS COMPUTED PURSUANT TO  
17    SUBDIVISION (M) OF THIS SECTION SHALL BE PREPAID PURSUANT TO SECTION  
18    ELEVEN HUNDRED TWO OF THIS ARTICLE ON EACH GALLON OF FUEL.  
19    S 4. This act shall take effect immediately and shall expire and be  
20    deemed repealed June 1, 2016.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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