S T A T E O F N E W Y O R K

3288

2013-2014 Regular Sessions

I N S E N A T E

January 31, 2013

Introduced by Sen. SEWARD -- 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 exempting fuel used by ambulance services from certain taxes

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

Section 1. Paragraph (a) of subdivision 3 of section 282-a of the tax law, as amended by section 5 of part K of chapter 61 of the laws of 2011, is amended to read as follows:

(a) The tax imposed by this section shall not apply to the sale of untaxed Diesel motor fuel to or the use of such fuel by an organization described in paragraph one or two of subdivision (a) of section eleven hundred sixteen of this chapter, OR AN AMBULANCE SERVICE AS DEFINED IN SECTION THREE THOUSAND ONE OF THE PUBLIC HEALTH LAW, where such Diesel motor fuel is used by such organization for its own use or consumption.

S 2. Section 301-b of the tax law is amended by adding a new subdivision (j) to read as follows:

(J) SALES OF DIESEL MOTOR FUEL TO AMBULANCE SERVICES. DIESEL MOTOR FUEL SOLD TO AN AMBULANCE SERVICE, AS DEFINED IN SECTION THREE THOUSAND ONE OF THE PUBLIC HEALTH LAW, WHERE SUCH DIESEL MOTOR FUEL IS USED BY SUCH AMBULANCE SERVICE FOR ITS OWN USE AND CONSUMPTION.

S 3. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 9-a to read as follows:

(9-A) FUEL SOLD TO AN AMBULANCE SERVICE AS DEFINED IN SECTION THREE THOUSAND ONE OF THE PUBLIC HEALTH LAW FOR USE IN ITS AMBULANCES.

S 4. This act shall take effect on the first of September next succeeding the date on which it shall have become a law.

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

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