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

7251

I N  S E N A T E

May 7, 2014

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:

Section 1. This act shall be known and may be cited as the "County motor fuel tax pilot program".

S 2. Subdivision (m) of section 1111 of the tax law is amended by adding a new paragraph 8 to read as follows:

(8) THE SALES AND COMPENSATING USE TAXES IMPOSED BY SUBPART B OF PART ONE OF ARTICLE TWENTY-NINE OF THIS CHAPTER IN REGARD TO RETAIL SALES OF MOTOR FUEL AND DIESEL MOTOR FUEL, IN THE COUNTIES OF SUFFOLK AND NASSAU, SHALL BE COMPUTED, AS DETERMINED QUARTERLY BY THE COMMISSIONER, AT A RATE OF CENTS PER GALLON, ROUNDED TO THE NEAREST CENT, AS DETERMINED BY THE COUNTIES RESPECTIVELY, MULTIPLIED BY THE COST OF THE FUEL.

S 3. Paragraph 2 of subdivision (e) of section 1111 of the tax law is amended by adding a new subparagraph (iii) to read as follows:

(III) WHERE MOTOR FUEL IS IMPORTED, MANUFACTURED OR SOLD IN, OR DIESEL MOTOR FUEL IS SOLD OR USED IN THE COUNTY OF SUFFOLK OR THE COUNTY OF NASSAU, THE SALES AND COMPENSATING USE TAXES IMPOSED BY SUBPART B OF PART ONE OF ARTICLE TWENTY-NINE OF THIS CHAPTER AS COMPUTED PURSUANT TO SUBDIVISION (M) OF THIS SECTION SHALL BE PREPAID PURSUANT TO SECTION ELEVEN HUNDRED TWO OF THIS ARTICLE ON EACH GALLON OF FUEL.

S 4. This act shall take effect immediately and shall expire and be deemed repealed June 1, 2016.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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