

STATE OF NEW YORK

5074

2017-2018 Regular Sessions

IN SENATE

March 7, 2017

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 motor fuel and diesel tax in Nassau and Suffolk counties

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph 2 of subdivision (e) of section 1111 of the tax
2 law, as amended by section 1 of part LL of chapter 59 of the laws of
3 2014, is amended to read as follows:

4 (2) (i) Where the motor fuel is imported, manufactured or sold in, or
5 diesel motor fuel is sold or used in the region referred to in subpara-
6 graph (i) of paragraph one of this subdivision, the tax required to be
7 prepaid pursuant to section eleven hundred two of this article on each
8 gallon of such fuel shall be seventeen and one-half cents.

9 (ii) Where motor fuel is imported, manufactured or sold in, or diesel
10 motor fuel is sold or used in the region referred to in subparagraph
11 (ii) of paragraph one of this subdivision, the tax required to be
12 prepaid pursuant to section eleven hundred two of this article on each
13 gallon of such fuel shall be twenty-one cents. Except when the commis-

14 sioner determines that the price of motor fuel or diesel motor fuel
15 results in the payment of sales tax refunds based on the amount of the
16 prepayment provided for in this section, the commissioner, based on such
17 determination, is authorized and empowered to prescribe from time to
18 time, the amount of tax prepayment provided by this subparagraph for the
19 second region to be collected upon each gallon of motor fuel and diesel
20 motor fuel sold at retail in the second region. Such calculation by the
21 commissioner shall be based on the average retail sales in the second
22 region. The commissioner shall determine a prepayment rate which is
23 approximately equal to the percentage of the prepayment rate otherwise
24 applicable without causing refunds, based on the amount of tax prepay-

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

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1 ment, considering the regional average retail sales prices of such fuel
2 in the second region. Such amended schedules with reference to the tax
3 required by this subparagraph to be prepaid on motor fuel or diesel
4 motor fuel, may fix the rate per gallon in multiples of one-tenth of one
5 cent, depending, in the case of such fuel, on the average retail sales
6 prices in the second region, where such fuel is, as the case may be,
7 imported, manufactured, sold or used. Where schedules fixing the rate
8 per gallon in multiples of one-tenth of one cent have been promulgated,
9 the price shown on any metered pump or other dispensing device from
10 which the fuel is sold to a purchaser of fuel to be delivered directly
11 to any vehicle propelled by such fuel, shall include the tax at the
12 prepayment rate so fixed.

13 (iii) Where motor fuel is imported, manufactured or sold in, or diesel
14 motor fuel is sold or used in the region referred to in subparagraph
15 (iii) of paragraph one of this subdivision, the tax required to be
16 prepaid pursuant to section eleven hundred two of this article on each
17 gallon of such fuel shall be sixteen cents.

18 § 2. This act shall take effect immediately.