STATE OF NEW YORK

IN ASSEMBLY

March 10, 2022

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Introduced by M. of A. HUNTER, WOERNER, JONES -- read once and referred
    to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a cap on the
    amount of sales tax charged on the sale of motor fuel and diesel motor
    fuel; and providing for the repeal of such provisions upon expiration
    thereof

    **The People of the State of New York, represented in Senate and Assem-
    bly, do enact as follows:**

1   Section 1. The tax law is amended by adding a new section 47 to read
2 as follows:
3   **§ 47. Cap on sales tax for the sale of motor fuel and diesel motor**
4 **fuel. (a) For purposes of this section:**
5   **(1) "Motor fuel" and "diesel motor fuel" shall have the same meaning**
6 **as section two hundred eighty-two of this chapter.**
7   **(2) "Filling station" shall have the same meaning as section two**
8 **hundred eighty-two of this chapter.**
9   **(3) "Retail sale" and "sold at retail" shall mean any sale of motor**
10 **fuel or diesel motor fuel at a filling station to a person for use in a**
11 **motor vehicle.**
12   **(4) "Retail seller" shall mean any person who sells motor fuel or**
13 **diesel motor fuel at retail.**
14   **(5) "Sale" shall have the same meaning as section two hundred eighty-**
15 **two of this chapter.**
16   **(b) Notwithstanding any other law, rule or regulation to the contrary,**
17 **there shall be established a cap on the sales tax of motor fuel and**
18 **diesel motor fuel of twenty-five cents per gallon total, equally**
19 **distributed between both the state sales tax rate and any like tax**
20 **imposed pursuant to the authority of article twenty-nine of this chap-**
21 **ter.**
22   **(c) Notwithstanding any other law, rule or regulation to the contrary,**
23 **retail sellers shall adjust the cost of motor fuel and diesel motor fuel**
24 **to reflect the maximum twenty-five cents per gallon sales tax estab-**
25 **lished pursuant to this section.**
26   § 2. This act shall take effect immediately and shall expire and be
27 deemed repealed one year after such date.

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