STATE OF NEW YORK

1628

2025-2026 Regular Sessions

IN SENATE

January 13, 2025

Introduced by Sen. BORRELLO -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exemptions to the petroleum business tax

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

Section 1. Subdivision (a) of section 301-b of the tax law is amended by adding a new paragraph 9 to read as follows:

(9) Diesel and motor fuel used in the operation of cranes for off-road use. For purposes of this paragraph, "cranes" include but are not limited to mobile cranes, hydraulic cranes, crawler cranes, floating cranes, telescopic cranes, gantry cranes, or tower cranes.

§ 2. This act shall take effect on the ninetieth day after 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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