

# STATE OF NEW YORK

2093

2025-2026 Regular Sessions

## IN SENATE

January 15, 2025

Introduced by Sens. TEDISCO, BORRELLO, CANZONERI-FITZPATRICK, GALLIVAN, PALUMBO, WEIK -- 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 establishing limitations on excise and sales taxes and petroleum business taxes on diesel motor fuel and motor fuel and to authorize cities having a population of one million or more and counties to adopt local laws limiting taxes on diesel motor fuel and motor fuel

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

1 Section 1. Subdivision 1 of section 282-a of the tax law, as amended  
2 by section 2 of part W of chapter 59 of the laws of 2013, is amended and  
3 a new subdivision 1-a is added to read as follows:

4 1. [~~There~~] Subject to the provisions of subdivision one-a of this  
5 section, there is hereby levied and imposed with respect to Diesel motor  
6 fuel an excise tax of four cents per gallon upon the sale or use of  
7 Diesel motor fuel in this state.

8 The excise tax is imposed on the first sale or use of Diesel motor  
9 fuel to occur which is not exempt from tax under this article. Provided,  
10 however, if the tax has not been imposed prior thereto, it shall be  
11 imposed on the removal of highway Diesel motor fuel from a terminal,  
12 other than by pipeline, barge, tanker or other vessel, or the delivery  
13 of Diesel motor fuel to a filling station or into the fuel tank connect-  
14 ing with the engine of a motor vehicle for use in the operation thereof  
15 whichever event shall be first to occur. The tax shall be computed based  
16 upon the number of gallons of Diesel motor fuel sold, removed or used or  
17 the number of gallons of Diesel fuel delivered into the fuel tank of a  
18 motor vehicle, as the case may be. Nothing in this article shall be  
19 construed to require the payment of such excise tax more than once upon  
20 the same Diesel motor fuel. Nor shall the collection of such tax be made  
21 applicable to the sale or use of Diesel motor fuel under circumstances

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

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1 which preclude the collection of such tax by reason of the United States  
2 constitution and of laws of the United States enacted pursuant thereto.  
3 Provided, further, no Diesel motor fuel shall be included in the measure  
4 of the tax unless it shall have previously come to rest within the mean-  
5 ing of federal decisional law interpreting the United States constitu-  
6 tion. All tax for the period for which a return is required to be filed  
7 shall be due on the date limited for the filing of the return for such  
8 period, regardless of whether a return is filed as required by this  
9 article or whether the return which is filed correctly shows the amount  
10 of tax due.

11 1-a. The full amount of the tax imposed by this section shall apply to  
12 sales of motor fuel at prices up to two dollars and twenty-five cents  
13 per gallon. If the average price of motor fuel in the state exceeds two  
14 dollars and twenty-five cents per gallon, the amount of tax imposed by  
15 this section shall be reduced by one-quarter of a percentage point  
16 (.0025) for every increment of five cents increase in the cost of motor  
17 fuel per gallon. The tax imposed by this section shall be suspended  
18 entirely if the average price of motor fuel in the state equals or  
19 exceeds three dollars per gallon. If the average price of motor fuel in  
20 the state falls below three dollars per gallon, the tax imposed by this  
21 section shall be assessed in increases of one-quarter of a percentage  
22 point (.0025) for every increment of five cents increase in the cost of  
23 motor fuel per gallon until the average price of motor fuel in the state  
24 decreases to two dollars and twenty-five cents per gallon, at which time  
25 the full amount of tax imposed by this section shall apply to sales of  
26 motor fuel.

27 § 2. Section 282-b of the tax law, as amended by section 1 of part EE  
28 of chapter 63 of the laws of 2000, is amended to read as follows:

29 § 282-b. Additional Diesel motor fuel tax. 1. In addition to the tax  
30 imposed by section two hundred eighty-two-a of this [~~chapter~~] article, a  
31 like tax shall be imposed at the rate of three cents per gallon upon  
32 sale or use within the state of Diesel motor fuel or upon the delivery  
33 of Diesel motor fuel to a filling station or into the fuel tank of a  
34 motor vehicle for use in the operation thereof. Except as otherwise  
35 provided in this section, all of the provisions of this article shall  
36 apply with respect to the additional tax imposed by this section to the  
37 same extent as if it were imposed by said section two hundred eighty-  
38 two-a. Beginning on April first, nineteen hundred ninety-one, four and  
39 one-sixth per centum of the moneys received by the department pursuant  
40 to the provisions of this section shall be deposited to the credit of  
41 the emergency highway reconditioning and preservation fund reserve  
42 account established pursuant to the provisions of paragraph (b) of  
43 subdivision two of former section eighty-nine of the state finance law.  
44 Beginning on April first, nineteen hundred ninety-one, four and one-  
45 sixth per centum of the moneys received by the department pursuant to  
46 the provisions of this section shall be deposited to the credit of the  
47 emergency highway construction and reconstruction fund reserve account  
48 established pursuant to the provisions of paragraph (b) of subdivision  
49 two of former section eighty-nine-a of the state finance law. Beginning  
50 on April first, nineteen hundred ninety-two, an additional eight and  
51 one-third per centum of the moneys received by the department pursuant  
52 to the provisions of this section shall be deposited to the credit of  
53 the emergency highway reconditioning and preservation fund reserve  
54 account established pursuant to the provisions of paragraph (b) of  
55 subdivision two of former section eighty-nine of the state finance law.  
56 Beginning on April first, nineteen hundred ninety-two, an additional

1 eight and one-third per centum of the moneys received by the department  
2 pursuant to the provisions of this section shall be deposited to the  
3 credit of the emergency highway construction and reconstruction fund  
4 reserve account established pursuant to the provisions of paragraph (b)  
5 of subdivision two of former section eighty-nine-a of the state finance  
6 law. Beginning on April first, two thousand one, seventy-five per centum  
7 of the moneys received by the department pursuant to the provisions of  
8 this section shall be deposited in the dedicated fund accounts pursuant  
9 to subdivision (d) of section three hundred one-j of this chapter.  
10 Beginning on April first, two thousand three, all of the moneys received  
11 by the department pursuant to the provisions of this section shall be  
12 deposited in the dedicated fund accounts pursuant to subdivision (d) of  
13 section three hundred one-j of this chapter.

14 2. The full amount of the tax imposed by this section shall apply to  
15 sales of motor fuel at prices up to two dollars and twenty-five cents  
16 per gallon. If the average price of motor fuel in the state exceeds two  
17 dollars and twenty-five cents per gallon, the amount of tax imposed by  
18 this section shall be reduced by two-tenths of a percentage point (.002)  
19 for every increment of five cents increase in the cost of motor fuel per  
20 gallon. The tax imposed by this section shall be suspended entirely if  
21 the average price of motor fuel in the state equals or exceeds three  
22 dollars per gallon. If the average price of motor fuel in the state  
23 falls below three dollars per gallon, the tax imposed by this section  
24 shall be assessed in increases of two-tenths of a percentage point  
25 (.002) for every increment of five cents increase in the cost of motor  
26 fuel per gallon until the average price of motor fuel in the state  
27 decreases to two dollars and twenty-five cents per gallon, at which time  
28 the full amount of tax imposed by this section shall apply to sales of  
29 motor fuel.

30 § 3. Section 282-c of the tax law, as amended by section 2 of part EE  
31 of chapter 63 of the laws of 2000, is amended to read as follows:

32 § 282-c. Supplemental Diesel motor fuel tax. 1. In addition to the  
33 taxes imposed by sections two hundred eighty-two-a and two hundred  
34 eighty-two-b of this [~~chapter~~] article, a like tax shall be imposed at  
35 the rate of one cent per gallon upon the sale or use within the state of  
36 Diesel motor fuel or upon the delivery of Diesel motor fuel to a filling  
37 station or into the fuel tank of a motor vehicle for use in the opera-  
38 tion thereof. Except for paragraph (b) of subdivision three of section  
39 two hundred eighty-nine-c of this article, all the provisions of this  
40 article shall apply with respect to the supplemental tax imposed by this  
41 section to the same extent as if it were imposed by said section two  
42 hundred eighty-two-a. On and after the first day of October, nineteen  
43 hundred seventy-two, twenty-five per centum of the monies received by  
44 the department pursuant to the provisions of this section shall be  
45 deposited to the credit of the emergency highway reconditioning and  
46 preservation fund established pursuant to the provisions of former  
47 section eighty-nine of the state finance law. Beginning on April first,  
48 nineteen hundred eighty-three, twenty-five per centum of the monies  
49 received by the department pursuant to the provisions of this section  
50 shall be deposited to the credit of the emergency highway construction  
51 and reconstruction fund established pursuant to the provisions of former  
52 section eighty-nine-a of the state finance law. Beginning on April  
53 first, nineteen hundred ninety, an additional twelve and one-half per  
54 centum of the moneys received by the department pursuant to the  
55 provisions of this section shall be deposited to the credit of the emer-  
56 gency highway reconditioning and preservation fund reserve account

1 established pursuant to the provisions of paragraph (b) of subdivision  
2 two of former section eighty-nine of the state finance law. Beginning on  
3 April first, nineteen hundred ninety, an additional twelve and one-half  
4 per centum of the moneys received by the department pursuant to the  
5 provisions of this section shall be deposited to the credit of the emer-  
6 gency highway construction and reconstruction fund reserve account  
7 established pursuant to the provisions of paragraph (b) of subdivision  
8 two of former section eighty-nine-a of the state finance law. Beginning  
9 on April first, nineteen hundred ninety-one, an additional twelve and  
10 one-half per centum of the moneys received by the department pursuant to  
11 the provisions of this section shall be deposited to the credit of the  
12 emergency highway reconditioning and preservation fund reserve account  
13 established pursuant to the provisions of paragraph (b) of subdivision  
14 two of former section eighty-nine of the state finance law. Beginning on  
15 April first, nineteen hundred ninety-one, an additional twelve and one-  
16 half per centum of the moneys received by the department pursuant to the  
17 provisions of this section shall be deposited to the credit of the emer-  
18 gency construction and reconstruction fund reserve account established  
19 pursuant to the provisions of paragraph (b) of subdivision two of former  
20 section eighty-nine-a of the state finance law. Beginning on April  
21 first, two thousand three, all of the moneys received by the department  
22 pursuant to the provisions of this section shall be deposited in the  
23 dedicated fund accounts pursuant to subdivision (d) of section three  
24 hundred one-j of this chapter.

25 2. The full amount of the tax imposed by this section shall apply to  
26 sales of motor fuel at prices up to two dollars and twenty-five cents  
27 per gallon. If the average price of motor fuel in the state exceeds two  
28 dollars and twenty-five cents per gallon, the amount of tax imposed by  
29 this section shall be reduced by sixty-six hundredths of a percentage  
30 point (.0066) for every increment of five cents increase in the cost of  
31 motor fuel per gallon. The tax imposed by this section shall be  
32 suspended entirely if the average price of motor fuel in the state  
33 equals or exceeds three dollars per gallon. If the average price of  
34 motor fuel in the state falls below three dollars per gallon, the tax  
35 imposed by this section shall be assessed in increases of sixty-six  
36 hundredths of a percentage point (.0066) for every increment of five  
37 cents increase in the cost of motor fuel per gallon until the average  
38 price of motor fuel in the state decreases to two dollars and twenty-  
39 five cents per gallon, at which time the full amount of tax imposed by  
40 this section shall apply to sales of motor fuel.

41 § 4. Subdivision 1 of section 284 of the tax law, as amended by chap-  
42 ter 276 of the laws of 1986, is amended and a new subdivision 3 is added  
43 to read as follows:

44 1. [~~There~~] Subject to the provisions of subdivision three of this  
45 section, there is hereby levied and imposed an excise tax of four cents  
46 per gallon upon motor fuel (a) imported into or caused to be imported  
47 into the state by a distributor for use, distribution, storage or sale  
48 in the state or upon motor fuel which is produced, refined, manufactured  
49 or compounded by a distributor in the state (which acts shall hereinaft-  
50 er in this subdivision be encompassed by the phrase "imported or manu-  
51 factured") or (b) if the tax has not been imposed prior to its sale in  
52 this state, which is sold by a distributor (which act, in conjunction  
53 with the acts described in paragraph (a) of this subdivision, shall  
54 hereinafter in this article be encompassed by the phrase "imported,  
55 manufactured or sold"), except when imported, manufactured or sold under  
56 circumstances which preclude the collection of such tax by reason of the

1 United States constitution and of laws of the United States enacted  
2 pursuant thereto or when imported or manufactured by an organization  
3 described in paragraph one or two of subdivision (a) of section eleven  
4 hundred sixteen of this chapter or a hospital included in the organiza-  
5 tions described in paragraph four of such subdivision for its own use or  
6 consumption and except kero-jet fuel when imported or manufactured by an  
7 airline for use in its airplanes. Provided, further, no motor fuel shall  
8 be included in the measure of the tax unless it shall have previously  
9 come to rest within the meaning of federal decisional law interpreting  
10 the United States constitution. All tax for the period for which a  
11 return is required to be filed shall be due on the date limited for the  
12 filing of the return for such period, regardless of whether a return is  
13 filed by such distributor as required by this article or whether the  
14 return which is filed correctly shows the amount of tax due.

15 3. The full amount of the tax imposed by this section shall apply to  
16 sales of motor fuel at prices up to two dollars and twenty-five cents  
17 per gallon. If the average price of motor fuel in the state exceeds two  
18 dollars and twenty-five cents per gallon, the amount of tax imposed by  
19 this section shall be reduced by one-quarter of a percentage point  
20 (.0025) for every increment of five cents increase in the cost of motor  
21 fuel per gallon. The tax imposed by this section shall be suspended  
22 entirely if the average price of motor fuel in the state equals or  
23 exceeds three dollars per gallon. If the average price of motor fuel in  
24 the state falls below three dollars per gallon, the tax imposed by this  
25 section shall be assessed in increases of one-quarter of a percentage  
26 point (.0025) for every increment of five cents increase in the cost of  
27 motor fuel per gallon until the average price of motor fuel in the state  
28 decreases to two dollars and twenty-five cents per gallon, at which time  
29 the full amount of tax imposed by this section shall apply to sales of  
30 motor fuel.

31 § 5. Section 284-a of the tax law, as amended by section 3 of part EE  
32 of chapter 63 of the laws of 2000, is amended to read as follows:

33 § 284-a. Additional motor fuel tax. 1. In addition to the tax imposed  
34 by section two hundred eighty-four of this [~~chapter~~] article, a like tax  
35 shall be imposed at the rate of three cents per gallon upon motor fuel  
36 imported, manufactured or sold within this state by a distributor.  
37 Except as otherwise provided in this section, all the provisions of this  
38 article except subdivision two of section two hundred eighty-nine-e of  
39 this article shall apply with respect to the additional tax imposed by  
40 this section to the same extent as if it were imposed by said section  
41 two hundred eighty-four. Beginning on April first, nineteen hundred  
42 ninety-one, four and one-sixth per centum of the moneys received by the  
43 department pursuant to the provisions of this section shall be deposited  
44 to the credit of the emergency highway reconditioning and preservation  
45 fund reserve account established pursuant to the provisions of paragraph  
46 (b) of subdivision two of former section eighty-nine of the state  
47 finance law. Beginning on April first, nineteen hundred ninety-one,  
48 four and one-sixth per centum of the moneys received by the department  
49 pursuant to the provisions of this section shall be deposited to the  
50 credit of the emergency highway construction and reconstruction fund  
51 reserve account established pursuant to the provisions of paragraph (b)  
52 of subdivision two of former section eighty-nine-a of the state finance  
53 law. Beginning on April first, nineteen hundred ninety-two, an addi-  
54 tional eight and one-third per centum of the moneys received by the  
55 department pursuant to the provisions of this section shall be deposited  
56 to the credit of the emergency highway reconditioning and preservation

1 fund reserve account established pursuant to the provisions of paragraph  
2 (b) of subdivision two of former section eighty-nine of the state  
3 finance law. Beginning on April first, nineteen hundred ninety-two, an  
4 additional eight and one-third per centum of the moneys received by the  
5 department pursuant to the provisions of this section shall be deposited  
6 to the credit of the emergency highway construction and reconstruction  
7 fund reserve account established pursuant to the provisions of paragraph  
8 (b) of subdivision two of former section eighty-nine-a of the state  
9 finance law. Beginning on April first, two thousand, seventy-five per  
10 centum of the moneys received by the department pursuant to the  
11 provisions of this section shall be deposited in the dedicated fund  
12 accounts pursuant to subdivision (d) of section three hundred one-j of  
13 this chapter. Beginning on April first, two thousand three, all of the  
14 moneys received by the department pursuant to the provisions of this  
15 section shall be deposited in the dedicated fund accounts pursuant to  
16 subdivision (d) of section three hundred one-j of this chapter.

17 2. The full amount of the tax imposed by this section shall apply to  
18 sales of motor fuel at prices up to two dollars and twenty-five cents  
19 per gallon. If the average price of motor fuel in the state exceeds two  
20 dollars and twenty-five cents per gallon, the amount of tax imposed by  
21 this section shall be reduced by two-tenths of a percentage point (.002)  
22 for every increment of five cents increase in the cost of motor fuel per  
23 gallon. The tax imposed by this section shall be suspended entirely if  
24 the average price of motor fuel in the state equals or exceeds three  
25 dollars per gallon. If the average price of motor fuel in the state  
26 falls below three dollars per gallon, the tax imposed by this section  
27 shall be assessed in increases of two-tenths of a percentage point  
28 (.002) for every increment of five cents increase in the cost of motor  
29 fuel per gallon until the average price of motor fuel in the state  
30 decreases to two dollars and twenty-five cents per gallon, at which time  
31 the full amount of tax imposed by this section shall apply to sales of  
32 motor fuel.

33 § 6. Section 284-c of the tax law, as amended by section 4 of part EE  
34 of chapter 63 of the laws of 2000, is amended to read as follows:

35 § 284-c. Supplemental motor fuel tax. 1. In addition to the taxes  
36 imposed by sections two hundred eighty-four and two hundred  
37 eighty-four-a of this [~~chapter~~] article, a like tax shall be imposed at  
38 the rate of one cent per gallon upon motor fuel imported, manufactured  
39 or sold within this state by a distributor. Except for paragraph (b) of  
40 subdivision three of section two hundred eighty-nine-c of this article,  
41 all the provisions of this article shall apply with respect to the  
42 supplemental tax imposed by this section to the same extent as if it  
43 were imposed by said section two hundred eighty-four. On and after the  
44 first day of October, nineteen hundred seventy-two, twenty-five per  
45 centum of the monies received by the department pursuant to the  
46 provisions of this section shall be deposited to the credit of the emer-  
47 gency highway reconditioning and preservation fund established pursuant  
48 to the provisions of former section eighty-nine of the state finance  
49 law. Beginning on April first, nineteen hundred eighty-three, twenty-  
50 five per centum of the monies received by the department pursuant to the  
51 provisions of this section shall be deposited to the credit of the emer-  
52 gency highway construction and reconstruction fund established pursuant  
53 to the provisions of former section eighty-nine-a of the state finance  
54 law. Beginning on April first, nineteen hundred ninety, an additional  
55 twelve and one-half per centum of the monies received by the department  
56 pursuant to the provisions of this section shall be deposited to the

1 credit of the emergency highway reconditioning and preservation fund  
2 reserve account established pursuant to the provisions of paragraph (b)  
3 of subdivision two of former section eighty-nine of the state finance  
4 law. Beginning on April first, nineteen hundred ninety, an additional  
5 twelve and one-half per centum of the moneys received by the department  
6 pursuant to the provisions of this section shall be deposited to the  
7 credit of the emergency highway construction and reconstruction fund  
8 reserve account established pursuant to the provisions of paragraph (b)  
9 of subdivision two of former section eighty-nine-a of the state finance  
10 law. Beginning on April first, nineteen hundred ninety-one, an addi-  
11 tional twelve and one-half per centum of the moneys received by the  
12 department pursuant to the provisions of this section shall be deposited  
13 to the credit of the emergency highway reconditioning and preservation  
14 fund reserve account established pursuant to the provisions of paragraph  
15 (b) of subdivision two of former section eighty-nine of the state  
16 finance law. Beginning on April first, nineteen hundred ninety-one, an  
17 additional twelve and one-half per centum of the moneys received by the  
18 department pursuant to the provisions of this section shall be deposited  
19 to the credit of the emergency highway construction and reconstruction  
20 fund reserve account established pursuant to the provisions of paragraph  
21 (b) of subdivision two of former section eighty-nine-a of the state  
22 finance law. Beginning on April first, two thousand three, all of the  
23 moneys received by the department pursuant to the provisions of this  
24 section shall be deposited in the dedicated fund accounts pursuant to  
25 subdivision (d) of section three hundred one-j of this chapter.

26 2. The full amount of the tax imposed by this section shall apply to  
27 sales of motor fuel at prices up to two dollars and twenty-five cents  
28 per gallon. If the average price of motor fuel in the state exceeds two  
29 dollars and twenty-five cents per gallon, the amount of tax imposed by  
30 this section shall be reduced by sixty-six hundredths of a percentage  
31 point (.0066) for every increment of five cents increase in the cost of  
32 motor fuel per gallon. The tax imposed by this section shall be  
33 suspended entirely if the average price of motor fuel in the state  
34 equals or exceeds three dollars per gallon. If the average price of  
35 motor fuel in the state falls below three dollars per gallon, the tax  
36 imposed by this section shall be assessed in increases of sixty-six  
37 hundredths of a percentage point (.0066) for every increment of five  
38 cents increase in the cost of motor fuel per gallon until the average  
39 price of motor fuel in the state decreases to two dollars and twenty-  
40 five cents per gallon, at which time the full amount of tax imposed by  
41 this section shall apply to sales of motor fuel.

42 § 7. Subdivision (b) of section 1105 of the tax law is amended by  
43 adding a new paragraph 5 to read as follows:

44 (5) Notwithstanding the provisions of of this subdivision, the full  
45 amount of the tax imposed by this section shall apply to sales of motor  
46 fuel at prices up to two dollars and twenty-five cents per gallon. If  
47 the average price of motor fuel in the state exceeds two dollars and  
48 twenty-five cents per gallon, the amount of tax imposed by this section  
49 shall be reduced by one-quarter of a percentage point (.0025) for every  
50 increment of five cents increase in the cost of motor fuel per gallon.  
51 The tax imposed by this section shall be suspended entirely if the aver-  
52 age price of motor fuel in the state equals or exceeds three dollars per  
53 gallon. If the average price of motor fuel in the state falls below  
54 three dollars per gallon, the tax imposed by this section shall be  
55 assessed in increases of one-quarter of a percentage point (.0025) for  
56 every increment of five cents increase in the cost of motor fuel per

1 gallon until the average price of motor fuel in the state decreases to  
2 two dollars and twenty-five cents per gallon, at which time the full  
3 amount of tax imposed by this section shall apply to sales of motor  
4 fuel.

5 § 8. Section 301-a of the tax law is amended by adding a new subdivi-  
6 sion (n) to read as follows:

7 (n) Notwithstanding the provisions of this subdivision, the full  
8 amount of tax imposed by this section shall only apply when the average  
9 price of motor fuel in the state is two dollars and twenty-five cents or  
10 less. If the average price of motor fuel exceeds two dollars and twen-  
11 ty-five cents, the amount of tax imposed by this section shall be  
12 reduced by one-quarter of a percentage point (.0025) for every increment  
13 of five cents increase in the cost of motor fuel per gallon. The tax  
14 imposed by this section shall be suspended entirely if the average price  
15 of motor fuel in the state equals or exceeds three dollars per gallon.  
16 If the average price of motor fuel in the state falls below three  
17 dollars per gallon, the tax imposed by this section shall be assessed in  
18 increases of one-quarter of a percentage point (.0025) for every incre-  
19 ment of five cents increase in the cost of motor fuel per gallon until  
20 the average price of motor fuel in the state decreases to two dollars  
21 and twenty-five cents per gallon, at which time the full amount of tax  
22 imposed by this article shall apply.

23 § 9. Section 1201 of the tax law is amended by adding a new subdivi-  
24 sion (n) to read as follows:

25 (n) Any city in this state having a population of one million or more,  
26 acting through its local legislative body, may impose limitations on  
27 taxes on diesel motor fuel and motor fuel in accordance with the  
28 provisions of subdivision (b) of section eleven hundred five of this  
29 chapter.

30 § 10. Section 1202 of the tax law is amended by adding a new subdivi-  
31 sion (h) to read as follows:

32 (h) Any county in this state, except a county wholly within a city,  
33 acting through its local legislative body, may impose limitations on  
34 taxes on diesel motor fuel and motor fuel in accordance with the  
35 provisions of subdivision (b) of section eleven hundred five of this  
36 chapter.

37 § 11. The tax law is amended by adding a new section 50 to read as  
38 follows:

39 § 50. Compliance. Every person engaged in the retail sale of motor  
40 fuel or diesel motor fuel or a distributor of such fuels, shall comply  
41 with the provisions of sections two hundred eighty-two-a, two hundred  
42 eighty-two-b, two hundred eighty-two-c, two hundred eighty-four, two  
43 hundred eighty-four-a, two hundred eighty-four-c, eleven hundred five,  
44 twelve hundred one, twelve hundred two, and three hundred one-a of this  
45 chapter by reducing the prices charged for motor fuel and Diesel motor  
46 fuel in an amount equal to any reduction in taxes prepaid by the  
47 distributor or imposed on retail customers resulting from the suspension  
48 of taxes on motor fuel and Diesel motor fuel under those sections.

49 § 12. This act shall take effect on the ninetieth day after it shall  
50 have become a law and shall apply to sales of diesel motor fuel and  
51 motor fuel occurring on and after such date.