

4719

2009-2010 Regular Sessions

I N A S S E M B L Y

February 5, 2009

Introduced by M. of A. P. LOPEZ, AMEDORE, MOLINARO, TOWNSEND, CALHOUN, DUPREY, BURLING, RAIA, FINCH, THIELE, CROUCH, ALFANO, SPANO, KOLB -- Multi-Sponsored by -- M. of A. BACALLES, BARCLAY, GIGLIO, MAGEE, McKEVITT, SCOZZAFAVA, WALKER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to eliminating state sales and compensating use taxes on bio diesel products produced, processed and/or distributed in New York state and authorizing localities to eliminate such taxes at the local level

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision 1-a of section 289-c of the tax law is amended
2 by adding a new paragraph (e) to read as follows:
3 (E) (I) ANY PERSON MAY EXCLUDE THE AMOUNT OF THE TAX OR TAXES IMPOSED
4 BY THIS ARTICLE ON BIO DIESEL PRODUCTS PRODUCED, PROCESSED AND/OR
5 DISTRIBUTED IN NEW YORK STATE FROM THE SELLING PRICE THEREOF IF SUCH BIO
6 DIESEL PRODUCT IS DELIVERED TO A FILLING STATION AND PLACED IN A STORAGE
7 TANK OF SUCH FILLING STATION FOR SUCH BIO DIESEL PRODUCT TO BE DISPENSED
8 DIRECTLY INTO A MOTOR VEHICLE FOR USE IN THE OPERATION OF SUCH VEHICLE.
9 ANY PERSON MAKING A SALE OF SUCH BIO DIESEL PRODUCT UNDER THE CIRCUM-
10 STANCES DESCRIBED HEREIN, WHEREBY THE TAX OR TAXES OTHERWISE IMPOSED BY
11 THIS ARTICLE HAVE NOT BEEN PASSED THROUGH TO THE PURCHASER, SHALL BE
12 ALLOWED A REFUND OR CREDIT OF THE TAXES IMPOSED BY THIS ARTICLE IN THE
13 AMOUNT OF SUCH TAX OR TAXES PAID BY SUCH PERSON ON SUCH BIO DIESEL PROD-
14 UCT BEING SOLD OR INCLUDED IN THE PRICE PAID BY SUCH PERSON FOR SUCH
15 FUEL. CLAIMS FOR REFUNDS OR CREDITS SHALL BE PRESENTED, AND REFUNDS OR
16 CREDITS SHALL BE MADE, ONLY AS AUTHORIZED BY THE COMMISSIONER UNDER SUCH
17 RULES AND REGULATIONS AS THE COMMISSIONER MAY PRESCRIBE.
18 (II) ANY PERSON MAY EXCLUDE THE AMOUNT OF THE TAX OR TAXES IMPOSED BY
19 THIS ARTICLE FROM THE SELLING PRICE WITH RESPECT TO ANY SALE OF SUCH BIO
20 DIESEL PRODUCT. ANY PERSON MAKING A SALE OF SUCH BIO DIESEL PRODUCT UPON

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

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1 WHICH SUCH PERSON DOES NOT PASS ON MORE THAN EIGHTY PERCENT OF THE TAXES
2 OTHERWISE IMPOSED BY THIS ARTICLE, WHERE SUCH PERSON HAS PURCHASED SUCH
3 BIO DIESEL PRODUCT WITH THE ENTIRE AMOUNT OF THE TAXES IMPOSED BY THIS
4 ARTICLE INCLUDED IN SUCH PERSON'S PURCHASE PRICE, SHALL BE ENTITLED TO A
5 REFUND OR CREDIT EQUAL TO THE AMOUNT OF THE TAX OR TAXES PAID UNDER THIS
6 ARTICLE ON SUCH BIO DIESEL PRODUCT IN EXCESS OF EIGHTY PERCENT OF THE
7 TAX OR TAXES IMPOSED BY THIS ARTICLE ON DIESEL MOTOR FUEL. CLAIMS FOR
8 REFUNDS OR CREDITS SHALL BE PRESENTED, AND REFUNDS OR CREDITS SHALL BE
9 MADE, ONLY AS AUTHORIZED BY THE COMMISSIONER UNDER SUCH RULES AND REGU-
10 LATIONS AS THE COMMISSIONER MAY PRESCRIBE.

11 (III) ANY PERSON MAY EXCLUDE THE AMOUNT OF THE TAX OR TAXES IMPOSED BY
12 THIS ARTICLE ON SUCH BIO DIESEL PRODUCT FROM THE SELLING PRICE THEREOF.
13 ANY PERSON MAKING A SALE OF SUCH BIO DIESEL PRODUCT, WHEREBY THE TAX OR
14 TAXES OTHERWISE IMPOSED BY THIS ARTICLE HAVE NOT BEEN PASSED THROUGH TO
15 THE PURCHASER, SHALL BE ALLOWED A REFUND OR CREDIT OF ANY TAXES IMPOSED
16 BY THIS ARTICLE IN THE AMOUNT OF SUCH TAX OR TAXES PAID BY SUCH PERSON
17 ON SUCH BIO DIESEL PRODUCT BEING SOLD OR INCLUDED IN THE PRICE PAID BY
18 SUCH PERSON FOR SUCH BIO DIESEL PRODUCT. CLAIMS FOR REFUNDS OR CREDITS
19 SHALL BE PRESENTED, AND REFUNDS OR CREDITS SHALL BE MADE, ONLY AS
20 AUTHORIZED BY THE COMMISSIONER UNDER SUCH RULES AND REGULATIONS AS THE
21 COMMISSIONER MAY PRESCRIBE.

22 S 2. Section 300 of the tax law is amended by adding a new subdivision
23 (s) to read as follows:

24 (S) THE TERM "BIODIESEL" SHALL MEAN A DIESEL MOTOR FUEL SUBSTITUTE
25 PRODUCED FROM NONPETROLEUM RENEWABLE RESOURCES THAT MEETS THE REGISTRA-
26 TION REQUIREMENTS FOR FUELS AND FUEL ADDITIVES ESTABLISHED BY THE ENVI-
27 RONMENTAL PROTECTION AGENCY UNDER SECTION 211 OF THE CLEAN AIR ACT (42
28 U.S.C. 7545) AND THAT MEETS THE AMERICAN SOCIETY FOR TESTING AND MATERI-
29 ALS D6751-02A STANDARD SPECIFICATION FOR BIODIESEL FUEL (B100) BLEND
30 STOCK FOR DISTILLATE FUELS THAT HAS BEEN PRODUCED, PROCESSED AND/OR
31 DISTRIBUTED IN NEW YORK STATE.

32 S 3. Subdivision (a) of section 301-b of the tax law is amended by
33 adding a new paragraph 9 to read as follows:

34 (9)(I) BIO DIESEL EXEMPTION. BIO DIESEL PRODUCTS IMPORTED OR CAUSED TO
35 BE IMPORTED INTO THIS STATE OR PRODUCED, REFINED, MANUFACTURED OR
36 COMPOUNDED IN THIS STATE BY A PETROLEUM BUSINESS REGISTERED UNDER ARTI-
37 CLE TWELVE-A OF THIS CHAPTER, AS A DISTRIBUTOR OF DIESEL MOTOR FUEL, AND
38 THEN SOLD BY SUCH PETROLEUM BUSINESS.

39 (II) CALCULATION OF EXEMPTION. THE AMOUNT OF THE EXEMPTION UNDER THIS
40 PARAGRAPH SHALL BE DETERMINED BY THE APPLICABLE TAXES OTHERWISE IMPOSED
41 BY THIS ARTICLE ON SUCH FUEL.

42 S 4. Section 301-c of the tax law is amended by adding a new subdivi-
43 sion (p) to read as follows:

44 (P) REIMBURSEMENT FOR BIO DIESEL PRODUCTS. (1) BIO DIESEL PRODUCTS
45 PURCHASED IN THIS STATE AND SOLD BY SUCH PURCHASER IN THIS STATE WHERE
46 (I) THE TAX IMPOSED PURSUANT TO THIS ARTICLE HAS BEEN PAID WITH RESPECT
47 TO SUCH BIO DIESEL PRODUCTS AND THE ENTIRE AMOUNT OF SUCH TAX HAS BEEN
48 ABSORBED BY SUCH PURCHASER, AND (II) SUCH PURCHASER POSSESSES DOCUMENTA-
49 RY PROOF SATISFACTORY TO THE COMMISSIONER EVIDENCING THE ABSORPTION BY
50 IT OF THE ENTIRE AMOUNT OF THE TAX IMPOSED PURSUANT TO THIS ARTICLE.
51 PROVIDED, THAT THE COMMISSIONER SHALL REQUIRE SUCH DOCUMENTARY PROOF TO
52 QUALIFY FOR ANY REIMBURSEMENT PROVIDED HEREUNDER AS THE COMMISSIONER
53 DEEMS APPROPRIATE.

54 (2) CALCULATION OF REIMBURSEMENT. THE AMOUNT OF THE REIMBURSEMENT
55 UNDER THIS SUBDIVISION SHALL BE DETERMINED BY THE AMOUNT OF THE APPLICA-
56 BLE TAXES OTHERWISE IMPOSED BY THIS ARTICLE ON SUCH FUEL.

1 S 5. Subdivision (b) of section 1101 of the tax law is amended by
2 adding a new paragraph 33 to read as follows:

3 (33) THE TERM "BIODIESEL" SHALL MEAN A DIESEL MOTOR FUEL SUBSTITUTE
4 PRODUCED FROM NONPETROLEUM RENEWABLE RESOURCES THAT MEETS THE REGISTRA-
5 TION REQUIREMENTS FOR FUELS AND FUEL ADDITIVES ESTABLISHED BY THE ENVI-
6 RONMENTAL PROTECTION AGENCY UNDER SECTION 211 OF THE CLEAN AIR ACT (42
7 U.S.C. 7545) AND THAT MEETS THE AMERICAN SOCIETY FOR TESTING AND MATERI-
8 ALS D6751-02A STANDARD SPECIFICATION FOR BIODIESEL FUEL (B100) BLEND
9 STOCK FOR DISTILLATE FUELS THAT HAS BEEN PRODUCED, PROCESSED AND/OR
10 DISTRIBUTED IN NEW YORK STATE.

11 S 6. Subdivision (a) of section 1115 of the tax law is amended by
12 adding a new paragraph 44 to read as follows:

13 (44) BIO DIESEL PRODUCTS PRODUCED, PROCESSED AND/OR DISTRIBUTED IN NEW
14 YORK STATE.

15 S 7. Subdivision (b) of section 1107 of the tax law is amended by
16 adding a new clause 12 to read as follows:

17 (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
18 PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
19 FIFTEEN OF THIS ARTICLE RELATING TO BIO DIESEL PRODUCTS PRODUCED, PROC-
20 ESSED AND/OR DISTRIBUTED IN NEW YORK STATE SHALL BE APPLICABLE PURSUANT
21 TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO THE
22 PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR REPEAL
23 SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR REPEAL SHALL
24 ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED
25 BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF SUBDIVISION
26 (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

27 S 8. Subparagraph (i) of paragraph 1 of subdivision (a) of section
28 1210 of the tax law, as amended by section 4 of part SS-1 of chapter 57
29 of the laws of 2008, is amended to read as follows:

30 (i) Either, all of the taxes described in article twenty-eight of this
31 chapter, at the same uniform rate, as to which taxes all provisions of
32 the local laws, ordinances or resolutions imposing such taxes shall be
33 identical, except as to rate and except as otherwise provided, with the
34 corresponding provisions in such article twenty-eight, including the
35 definition and exemption provisions of such article, so far as the
36 provisions of such article twenty-eight can be made applicable to the
37 taxes imposed by such city or county and with such limitations and
38 special provisions as are set forth in this article. The taxes author-
39 ized under this subdivision may not be imposed by a city or county
40 unless the local law, ordinance or resolution imposes such taxes so as
41 to include all portions and all types of receipts, charges or rents,
42 subject to state tax under sections eleven hundred five and eleven
43 hundred ten of this chapter, except as otherwise provided. Any local
44 law, ordinance or resolution enacted by any city of less than one
45 million or by any county or school district, imposing the taxes author-
46 ized by this subdivision, shall, notwithstanding any provision of law to
47 the contrary, exclude from the operation of such local taxes all sales
48 of tangible personal property for use or consumption directly and
49 predominantly in the production of tangible personal property, gas,
50 electricity, refrigeration or steam, for sale, by manufacturing, proc-
51 essing, generating, assembly, refining, mining or extracting; and all
52 sales of tangible personal property for use or consumption predominantly
53 either in the production of tangible personal property, for sale, by
54 farming or in a commercial horse boarding operation, or in both; and,
55 unless such city, county or school district elects otherwise, shall omit
56 the provision for credit or refund contained in clause six of subdivi-

1 sion (a) of section eleven hundred nineteen of this chapter. Any local
2 law, ordinance or resolution enacted by any city, county or school
3 district, imposing the taxes authorized by this subdivision, shall omit
4 the residential solar energy systems equipment exemption provided for in
5 subdivision (ee), the clothing and footwear exemption provided for in
6 paragraph thirty of subdivision (a) and the qualified empire zone enter-
7 prise exemptions provided for in subdivision (z) of section eleven
8 hundred fifteen of this chapter, unless such city, county or school
9 district elects otherwise as to either such residential solar energy
10 systems equipment exemption or such clothing and footwear exemption or
11 such qualified empire zone enterprise exemptions; provided that if such
12 a city having a population of one million or more in which the taxes
13 imposed by section eleven hundred seven of this chapter are in effect
14 enacts the resolution described in subdivision (k) of this section or
15 repeals such resolution or enacts the resolution described in subdivi-
16 sion (l) of this section or repeals such resolution or enacts the resol-
17 ution described in subdivision (n) of this section or repeals such
18 resolution, such resolution or repeal shall also be deemed to amend any
19 local law, ordinance or resolution enacted by such a city imposing such
20 taxes pursuant to the authority of this subdivision, whether or not such
21 taxes are suspended at the time such city enacts its resolution pursuant
22 to subdivision (k), (l) or (n) of this section or at the time of any
23 such repeal; provided, further, that any such local law, ordinance or
24 resolution and section eleven hundred seven of this chapter, as deemed
25 to be amended in the event a city of one million or more enacts a resol-
26 ution pursuant to the authority of subdivision (k), (l) or (n) of this
27 section, shall be further amended, as provided in section twelve hundred
28 eighteen of this subpart, so that the residential solar energy systems
29 equipment exemption or the clothing and footwear exemption or the quali-
30 fied empire zone enterprise exemptions in any such local law, ordinance
31 or resolution or in such section eleven hundred seven are the same, as
32 the case may be, as the residential solar energy systems equipment
33 exemption provided for in subdivision (ee), the clothing and footwear
34 exemption in paragraph thirty of subdivision (a) or the qualified empire
35 zone enterprise exemptions in subdivision (z) of section eleven hundred
36 fifteen of this chapter.

37 ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY CITY, COUNTY OR
38 SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS SUBDIVISION,
39 SHALL OMIT THE BIO DIESEL PRODUCTS PRODUCED, PROCESSED AND/OR DISTRIB-
40 UTED IN NEW YORK STATE EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-FOUR OF
41 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER,
42 UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED
43 THAT IF SUCH A CITY HAVING A POPULATION OF ONE MILLION OR MORE ENACTS
44 THE RESOLUTION DESCRIBED IN SUBDIVISION (P) OF THIS SECTION OR REPEALS
45 SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL ALSO BE DEEMED TO
46 AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY
47 IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION,
48 WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH CITY ENACTS ITS
49 RESOLUTION PURSUANT TO SUBDIVISION (P) OF THIS SECTION OR AT THE TIME
50 OF ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH LOCAL LAW, ORDI-
51 NANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN, AS DEEMED TO BE
52 AMENDED IN THE EVENT A CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION
53 PURSUANT TO THE AUTHORITY OF SUBDIVISION (P) OF THIS SECTION, SHALL BE
54 FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN, SO THAT
55 THE BIO DIESEL PRODUCTS PRODUCED, PROCESSED AND/OR DISTRIBUTED IN NEW
56 YORK STATE EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR

1 IN SUCH SECTION ELEVEN HUNDRED SEVEN IS THE SAME AS THE BIO DIESEL
2 PRODUCTS PRODUCED, PROCESSED AND/OR DISTRIBUTED IN NEW YORK STATE
3 EXEMPTION IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN
4 HUNDRED FIFTEEN.

5 S 9. Subdivision (d) of section 1210 of the tax law, as amended by
6 section 12 of part GG of chapter 63 of the laws of 2000, is amended to
7 read as follows:

8 (d) A local law, ordinance or resolution imposing any tax pursuant to
9 this section, increasing or decreasing the rate of such tax, repealing
10 or suspending such tax, exempting from such tax the energy sources and
11 services described in paragraph three of subdivision (a) or of subdivi-
12 sion (b) of this section or changing the rate of tax imposed on such
13 energy sources and services or providing for the credit or refund
14 described in clause six of subdivision (a) of section eleven hundred
15 nineteen of this chapter must go into effect only on one of the follow-
16 ing dates: March first, June first, September first or December first;
17 provided, that a local law, ordinance or resolution providing for the
18 exemption described in paragraph thirty of subdivision (a) or providing
19 for the exemptions described in subdivision (z) of section eleven
20 hundred fifteen of this chapter or repealing any such exemption so
21 provided and a resolution enacted pursuant to the authority of subdivi-
22 sion (k) of this section providing such exemption or subdivision (l) of
23 this section providing such exemptions or repealing such exemption or
24 exemptions so provided must go into effect only on March first;
25 PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING
26 FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A)
27 OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEALING ANY SUCH
28 EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO THE AUTHORITY
29 OF SUBDIVISION (P) OF THIS SECTION PROVIDING SUCH EXEMPTION OR REPEALING
30 SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT IMMEDIATELY. No such
31 local law, ordinance or resolution shall be effective unless a certified
32 copy of such law, ordinance or resolution is mailed by registered or
33 certified mail to the commissioner at the commissioner's office in Alba-
34 ny at least ninety days prior to the date it is to become effective.
35 However, the commissioner may waive and reduce such ninety-day minimum
36 notice requirement to a mailing of such certified copy by registered or
37 certified mail within a period of not less than thirty days prior to
38 such effective date if the commissioner deems such action to be consist-
39 ent with the commissioner's duties under section twelve hundred fifty of
40 this article and the commissioner acts by resolution. Where the
41 restriction provided for in section twelve hundred twenty-three of this
42 article as to the effective date of a tax and the notice requirement
43 provided for therein are applicable and have not been waived, the
44 restriction and notice requirement in section twelve hundred twenty-
45 three of this article shall also apply.

46 S 10. Section 1210 of the tax law is amended by adding a new subdivi-
47 sion (p) to read as follows:

48 (P) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
49 NANCE OR RESOLUTION TO THE CONTRARY:

50 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE
51 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN
52 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
53 AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE
54 SAME BIO DIESEL PRODUCTS PRODUCED, PROCESSED AND/OR DISTRIBUTED IN NEW
55 YORK STATE EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED
56 IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED

FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR.

(2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF LOCAL LEGISLATIVE BODY) AS FOLLOWS:

SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR PURCHASES OF BIO DIESEL PRODUCTS PRODUCED, PROCESSED AND/OR DISTRIBUTED IN NEW YORK STATE EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION.

SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

S 11. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on bio diesel products produced, processed and/or distributed in New York state and all other taxes so addressed by this act.

S 12. This act shall take effect April 1, 2010; provided, however, that the amendments to subparagraph (i) of paragraph 1 of subdivision (a) of section 1210 of the tax law made by section eight of this act shall take effect on the same date and in the same manner as section 4 of part SS-1 of chapter 57 of the laws of 2008, takes effect.