S T A T E O F N E W Y O R K

S. 8 A. 9

Second Extraordinary Session

S E N A T E - A S S E M B L Y

July 30, 2010

IN SENATE -- Introduced by COMMITTEE ON RULES -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

IN ASSEMBLY -- Introduced by COMMITTEE ON RULES -- (at request of the Governor) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to prohibiting the sellers of number two heating oil from passing on any taxes imposed upon sellers when such sellers are eligible for a credit, refund or reimbursement therefor

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

Section 1. The tax law is amended by adding a new section 35 to read as follows:

S 35. TAX PASS-THROUGH PROHIBITION. NOTWITHSTANDING ANY PROVISION OF THIS CHAPTER TO THE CONTRARY, ANY SELLER OF DIESEL MOTOR FUEL WHICH CONSTITUTES ENHANCED DIESEL MOTOR FUEL BECAUSE IT HAS A SULFUR CONTENT OF FIFTEEN PARTS PER MILLION OR LESS MAY NOT PASS ON ANY TAX UNDER THIS CHAPTER TO A CONSUMER WHEN SELLING SUCH PRODUCT AT RETAIL TO THE EXTENT THE SELLER IS ELIGIBLE FOR A CREDIT, REFUND OR REIMBURSEMENT OF ANY SUCH TAX WHEN SELLING SUCH FUEL TO A CONSUMER FOR HEATING PURPOSES.

S 2. This act shall take effect immediately.

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

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