

4719

2009-2010 Regular Sessions

I N   A S S E M B L Y

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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.