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

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I N A S S E M B L Y

April 27, 2012

Introduced by M. of A. GIBSON -- read once and referred to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to requiring the posting of the taxes imposed upon each gallon of motor fuel and Diesel motor fuel used in a motor vehicle or motorboat

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

Section 1. Paragraph a of subdivision 5 of section 192 of the agriculture and markets law, as amended by chapter 101 of the laws of 1986, is amended to read as follows:

a. It shall be unlawful for any person, firm or corporation to sell or offer for sale at retail for use in internal combustion engines in motor vehicles or motorboats any motor fuel OR DIESEL MOTOR FUEL, AS DEFINED IN SECTION TWO HUNDRED EIGHTY-TWO OF THE TAX LAW, unless such seller shall:

(i) post and keep posted on the dispensing device from which such motor fuel OR DIESEL MOTOR FUEL is sold or offered for sale a sign or placard, at least twelve inches in height and at least twelve inches in width, stating clearly and legibly with the whole cent numerals at least nine inches in height and at least two inches in width, the selling price per gallon of such motor fuel. SUCH SIGN OR PLACARD SHALL ALSO, CLEARLY AND LEGIBLY, SEPARATELY STATE EACH FEDERAL, STATE AND LOCAL TAX AND FEE INCLUDED IN THE SELLING PRICE PER GALLON OF MOTOR FUEL OR DIESEL MOTOR FUEL; THE AGGREGATE OF ALL FEDERAL TAXES AND FEES, THE AGGREGATE OF ALL STATE TAXES AND FEES, AND THE AGGREGATE OF ALL LOCAL TAXES AND FEES INCLUDED IN THE SELLING PRICE PER GALLON OF MOTOR FUEL OR DIESEL MOTOR FUEL; AND THE AGGREGATE OF ALL FEDERAL, STATE AND LOCAL TAXES AND FEES INCLUDED IN THE SELLING PRICE PER GALLON OF MOTOR FUEL OR DIESEL MOTOR FUEL; or

(ii) where such individual pump or dispensing device dispenses more than two differently priced grades of motor fuel, only the highest and lowest selling price per gallon of such motor fuel dispensed therefrom must be posted thereon in conformance with all other provisions of this subdivision; PROVIDED, HOWEVER, THAT THE FEDERAL, STATE AND LOCAL TAXES

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

LBD15159-01-2

AND FEES FOR EACH GRADE OF MOTOR FUEL SHALL BE POSTED IN COMPLIANCE WITH THE PROVISIONS OF SUBPARAGRAPH (I) OF THIS PARAGRAPH; or

(iii) where a multiple product dispensing device is capable of dispensing multiple products at multiple prices, then the selling price per gallon may be posted thereon with numerals at least one-half that height and one-half that width required by subparagraph (i) of this paragraph, although numerals representing tenths of a cent may be displayed at no less than one-half those dimensions which disclose the selling price per gallon of such motor fuel dispensed therefrom.

The signs [and], selling prices, AND FEDERAL, STATE AND LOCAL TAXES AND FEES shall be posted so as to be clearly visible to the driver of an approaching motor vehicle or motorboat. The name, trade name, brand, mark or symbol, and grade of quality classification, if any of such motor fuel OR DIESEL MOTOR FUEL shall be permanently imprinted on said motor fuel OR DIESEL MOTOR FUEL dispensing device. The provisions of this subdivision shall not apply to a city, county, town or village which has already enacted and continues in effect a local law, ordinance, rule or regulation in substantial conformity with this subdivision. The provisions of this subdivision shall be enforced in the counties outside the city of New York by the county or city director of weights and measures, as the case may be, and in the city of New York by the department of consumer affairs. THE COMMISSIONER, BY RULE, SHALL ESTABLISH THE SIZE OF THE NOTICE OF FEDERAL, STATE AND LOCAL TAXES AND FEES INCLUDED IN THE SELLING PRICE PER GALLON OF MOTOR FUEL OR DIESEL MOTOR FUEL.

S 2. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided that, effective immediately, any rules and regulations necessary to implement the provisions of this act on its effective date are authorized and directed to be amended, promulgated and/or repealed on or before such date.