

4880

2011-2012 Regular Sessions

I N   S E N A T E

April 28, 2011

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Introduced by Sens. BALL, LARKIN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law and the general business law, in relation to suspending taxes on gasoline and similar motor fuels on certain summer holiday weekends in 2011

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

- 1     Section 1. The tax law is amended by adding a new section 289-g to  
2     read as follows:  
3     S 289-G. EXEMPTION PERIOD FOR TAX ON GASOLINE AND SIMILAR MOTOR FUELS.  
4     NOTWITHSTANDING ANY OTHER LAW, RULE OR REGULATION TO THE CONTRARY, TAXES  
5     PURSUANT TO THE PROVISIONS OF THIS ARTICLE SHALL NOT BE IMPOSED ON SALES  
6     MADE DURING THE PERIOD COMMENCING FRIDAY, MAY TWENTY-SEVENTH THROUGH  
7     MONDAY, MAY THIRTIETH, TWO THOUSAND ELEVEN, FRIDAY, JULY FIRST, THROUGH  
8     MONDAY, JULY FOURTH, TWO THOUSAND ELEVEN AND FRIDAY, SEPTEMBER SECOND  
9     THROUGH MONDAY, SEPTEMBER FIFTH, TWO THOUSAND ELEVEN.  
10    S 2. Subdivision (a) of section 1115 of the tax law is amended by  
11    adding a new paragraph 44 to read as follows:  
12    (44) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, MOTOR  
13    FUEL AND DIESEL MOTOR FUEL SUITABLE FOR USE IN OPERATION OF A MOTOR  
14    VEHICLE ENGINE, ON SALES MADE DURING THE PERIOD COMMENCING FRIDAY, MAY  
15    TWENTY-SEVENTH THROUGH MONDAY, MAY THIRTIETH, TWO THOUSAND ELEVEN,  
16    FRIDAY, JULY FIRST, THROUGH MONDAY, JULY FOURTH, TWO THOUSAND ELEVEN AND  
17    FRIDAY, SEPTEMBER SECOND THROUGH MONDAY, SEPTEMBER FIFTH, TWO THOUSAND  
18    ELEVEN. THIS PARAGRAPH ONLY PERTAINS TO TAXES IMPOSED BY SECTIONS ELEV-  
19    EN HUNDRED FIVE AND ELEVEN HUNDRED TEN OF THIS ARTICLE.  
20    S 3. Section 301-b of the tax law is amended by adding a new subdivi-  
21    sion (k) to read as follows:  
22    (K) ANY GALLONAGE SOLD BY A PETROLEUM BUSINESS DURING THE PERIOD  
23    COMMENCING FRIDAY, MAY TWENTY-SEVENTH THROUGH MONDAY, MAY THIRTIETH, TWO

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

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1 THOUSAND ELEVEN, FRIDAY, JULY FIRST, THROUGH MONDAY, JULY FOURTH, TWO  
2 THOUSAND ELEVEN AND FRIDAY, SEPTEMBER SECOND THROUGH MONDAY, SEPTEMBER  
3 FIFTH, TWO THOUSAND ELEVEN.

4 S 4. Section 392-i of the general business law, as amended by section  
5 5 of part M1 of chapter 109 of the laws of 2006, is amended to read as  
6 follows:

7 S 392-i. Prices reduced to reflect change in sales tax computation.  
8 Every person engaged in the retail sale of motor fuel and/or diesel  
9 motor fuel or a distributor of such fuels, as defined in article  
10 twelve-A of the tax law, shall reduce the price such person charges for  
11 motor fuel and/or diesel motor fuel in an amount equal to any reduction  
12 in taxes prepaid by the distributor or paid by retail customers result-  
13 ing from computing sales and compensating use AND OTHER taxes at a cents  
14 per gallon rate pursuant to the provisions of paragraph two of subdivi-  
15 sion (e) and subdivision (m) of section eleven hundred eleven of the tax  
16 law, SECTION TWO HUNDRED EIGHTY-NINE-G OF THE TAX LAW, PARAGRAPH FORTY-  
17 FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX  
18 LAW, AND SECTION THREE HUNDRED ONE-B OF THE TAX LAW.

19 S 5. Paragraph 1 of subdivision (n) of section 1817 of the tax law, as  
20 added by section 30 of subpart I of part V-1 of chapter 57 of the laws  
21 of 2009, is amended to read as follows:

22 (1) Every person engaged in the retail sale of motor fuel and/or  
23 diesel motor fuel or a distributor of such fuels, as defined in article  
24 twelve-A of this chapter, shall comply with the provisions of section  
25 three hundred ninety-two-i of the general business law by reducing the  
26 prices charged for motor fuel and diesel motor fuel in an amount equal  
27 to any reduction in taxes prepaid by the distributor or imposed on  
28 retail customers resulting from computing sales and compensating use AND  
29 OTHER taxes at a cents per gallon rate pursuant to the provisions of  
30 paragraph two of subdivision (e) and subdivision (m) of section one  
31 thousand one hundred eleven of this chapter, SECTION TWO HUNDRED EIGHT-  
32 Y-NINE-G OF THIS CHAPTER, PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF  
33 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER, AND SECTION THREE  
34 HUNDRED ONE-B OF THIS CHAPTER.

35 S 6. Notwithstanding any law to the contrary, a municipality may make  
36 the election to eliminate all taxes on gasoline and diesel motor fuel  
37 pursuant to sections 1107 and 1108 of the tax law or article 29 of the  
38 tax law beginning May 27-May 30, 2011, July 1-July 4, 2011, and Septem-  
39 ber 2-5, 2011, by local law, ordinance or resolution, if such munici-  
40 pality mails, by certified or registered mail, a certified copy of such  
41 local law, ordinance or resolution to the commissioner of taxation and  
42 finance at his or her office in Albany on or before May 20, 2011.

43 S 7. Notwithstanding any other provision of law to the contrary, the  
44 commissioner of taxation and finance shall promulgate and/or amend rules  
45 and regulations necessary to allow for a refund of taxes which were  
46 prepaid on any product exempted by this act.

47 S 8. This act shall take effect immediately.