

9839

I N A S S E M B L Y

May 27, 2014

Introduced by M. of A. HENNESSEY -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to computing sales and compen-
sating use tax on retail sales of motor fuel and diesel motor fuel at
a rate of cents per gallon in Suffolk county and Nassau county; and
providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. This act shall be known and may be cited as the "County
2 motor fuel tax pilot program".
3 S 2. Subdivision (m) of section 1111 of the tax law is amended by
4 adding a new paragraph 8 to read as follows:
5 (8) THE SALES AND COMPENSATING USE TAXES IMPOSED BY SUBPART B OF PART
6 ONE OF ARTICLE TWENTY-NINE OF THIS CHAPTER IN REGARD TO RETAIL SALES OF
7 MOTOR FUEL AND DIESEL MOTOR FUEL, IN THE COUNTIES OF SUFFOLK AND NASSAU,
8 SHALL BE COMPUTED, AS DETERMINED QUARTERLY BY THE COMMISSIONER, AT A
9 RATE OF CENTS PER GALLON, ROUNDED TO THE NEAREST CENT, AS DETERMINED BY
10 THE COUNTIES RESPECTIVELY, MULTIPLIED BY THE COST OF THE FUEL.
11 S 3. Paragraph 2 of subdivision (e) of section 1111 of the tax law is
12 amended by adding a new subparagraph (iii) to read as follows:
13 (III) WHERE MOTOR FUEL IS IMPORTED, MANUFACTURED OR SOLD IN, OR DIESEL
14 MOTOR FUEL IS SOLD OR USED IN THE COUNTY OF SUFFOLK OR THE COUNTY OF
15 NASSAU, THE SALES AND COMPENSATING USE TAXES IMPOSED BY SUBPART B OF
16 PART ONE OF ARTICLE TWENTY-NINE OF THIS CHAPTER AS COMPUTED PURSUANT TO
17 SUBDIVISION (M) OF THIS SECTION SHALL BE PREPAID PURSUANT TO SECTION
18 ELEVEN HUNDRED TWO OF THIS ARTICLE ON EACH GALLON OF FUEL.
19 S 4. This act shall take effect immediately and shall expire and be
20 deemed repealed June 1, 2016.

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

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