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

S. 7951--A A. 10456--A

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

May 27, 2016

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. THIELE -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend part AA of chapter 59 of the laws of 2015, amending the tax law relating to allowing a reimbursement of the petroleum business tax for highway diesel motor fuel used in farm production, in relation thereto

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

Section 1. Section 2 of part AA of chapter 59 of the laws of 2015, amending the tax law relating to allowing a reimbursement of the petroleum business tax for highway diesel motor fuel used in farm production, is amended to read as follows:

S 2. This act shall take effect immediately; AND SHALL APPLY TO USE OR CONSUMPTION OCCURRING ON OR AFTER JANUARY 1, 2012 AND CONSUMERS OF HIGHWAY DIESEL MOTOR FUEL SHALL BE ENTITLED TO REIMBURSEMENT OF TAX PAID PURSUANT TO ARTICLE 13-A OF THE TAX LAW; PROVIDED, HOWEVER, THAT THE COMMISSIONER OF TAXATION AND FINANCE SHALL WAIVE THE PRIOR CLEARANCE REQUIRED UNDER SUBDIVISION (F) OF SECTION 301-C OF THE TAX LAW FOR SUCH USE OR CONSUMPTION OCCURRING PRIOR TO THE EFFECTIVE DATE OF THIS ACT, AS LONG AS SUCH CONSUMERS PROVIDE DOCUMENTARY PROOF, SUFFICIENT TO SHOW THAT THE TAX ON THE HIGHWAY DIESEL MOTOR FUEL WAS PAID FOR THE EXEMPT USE OR CONSUMPTION DURING THE EXEMPT PERIOD.

S 2. This act shall take effect immediately.

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

LBD15487-02-6