

7732

2015-2016 Regular Sessions

I N A S S E M B L Y

May 26, 2015

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

AN ACT to amend the tax law, in relation to requiring wholesalers of
motor fuel to register and file returns

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

1 Section 1. Section 282 of the tax law is amended by adding a new
2 subdivision 27 to read as follows:
3 27. "WHOLESALE OF MOTOR FUEL" MEANS ANY PERSON, FIRM, ASSOCIATION OR
4 CORPORATION WHO OR WHICH: (1) IS NOT A DISTRIBUTOR OF MOTOR FUEL; (2)
5 MAKES A SALE OF MOTOR FUEL IN THIS STATE OTHER THAN A RETAIL SALE NOT IN
6 BULK; AND (3)(A) MAKES ANY PURCHASES OF MOTOR FUEL FOR RESALE WITHIN THE
7 REGION SET FORTH IN SUBPARAGRAPH (I) OR (II) OF PARAGRAPH ONE OF SUBDI-
8 VISION (E) OF SECTION ELEVEN HUNDRED ELEVEN OF THIS CHAPTER; OR (B)
9 MAKES ANY SALES OF MOTOR FUEL, OTHER THAN RETAIL SALES NOT IN BULK,
10 WITHIN THE REGION SET FORTH IN SUBPARAGRAPH (I) OR (II) OF PARAGRAPH ONE
11 OF SUBDIVISION (E) OF SECTION ELEVEN HUNDRED ELEVEN OF THIS CHAPTER.
12 FOR THE PURPOSES OF THIS ARTICLE WHEN USED WITH RESPECT TO MOTOR FUEL, A
13 "RETAIL SALE NOT IN BULK" MEANS THE MAKING OR OFFERING TO MAKE ANY SALE
14 OF MOTOR FUEL TO A CONSUMER OF SUCH FUEL WHICH IS DELIVERED DIRECTLY
15 INTO A MOTOR VEHICLE FOR USE IN THE OPERATION OF SUCH VEHICLE. A "RETAIL
16 SALE IN BULK" MEANS THE MAKING OR OFFERING TO MAKE ANY SALE OF MOTOR
17 FUEL TO A CONSUMER WHICH IS OTHER THAN A "RETAIL SALE NOT IN BULK".
18 S 2. The tax law is amended by adding a new section 283-d to read as
19 follows:
20 S 283-D. REGISTRATION OF WHOLESALERS OF MOTOR FUEL. (A) REGISTRATION
21 REQUIRED. EACH WHOLESALER OF MOTOR FUEL MUST BE REGISTERED WITH THE
22 DEPARTMENT UNDER THIS SECTION. NO WHOLESALER OF MOTOR FUEL SHALL MAKE A
23 SALE OF MOTOR FUEL IN THIS STATE OTHER THAN A RETAIL SALE NOT IN BULK
24 UNLESS SUCH WHOLESALER IS SO REGISTERED. THE DEPARTMENT, UPON THE
25 APPLICATION OF A PERSON, SHALL REGISTER SUCH PERSON AS A WHOLESALER OF

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

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1 MOTOR FUEL EXCEPT THAT THE COMMISSIONER MAY REFUSE TO REGISTER AN APPLI-
2 CANT FOR ANY OF THE GROUNDS SPECIFIED IN SUBDIVISION TWO OR FIVE OF
3 SECTION TWO HUNDRED EIGHTY-THREE OF THIS ARTICLE OR IN SUBDIVISION (C)
4 OF THIS SECTION. THE APPLICATION SHALL BE IN SUCH FORM AND CONTAIN SUCH
5 INFORMATION AS THE COMMISSIONER SHALL PRESCRIBE. ALL OF THE PROVISIONS
6 OF SUBDIVISIONS TWO, FOUR, FIVE, SIX, SEVEN, EIGHT, NINE AND TEN OF
7 SECTION TWO HUNDRED EIGHTY-THREE OF THIS ARTICLE RELATING TO REGISTRA-
8 TION OF DISTRIBUTORS SHALL BE APPLICABLE TO THE REGISTRATION OF WHOLE-
9 SALERS OF MOTOR FUEL UNDER THIS SECTION WITH THE SAME FORCE AND EFFECT
10 AS IF THE LANGUAGE OF SUCH SUBDIVISIONS HAD BEEN INCORPORATED IN FULL IN
11 THIS SECTION AND HAD EXPRESSLY REFERRED TO THE REGISTRATION OF WHOLE-
12 SALERS OF MOTOR FUEL, WITH SUCH MODIFICATION AS MAY BE NECESSARY IN
13 ORDER TO ADAPT THE LANGUAGE OF SUCH PROVISIONS TO THE PROVISIONS OF THIS
14 SECTION, PROVIDED, SPECIFICALLY, THAT THE TERM "DISTRIBUTOR" SHALL BE
15 READ AS "WHOLESALE OF MOTOR FUEL." PROVIDED, HOWEVER, THAT IF THE
16 COMMISSIONER IS SATISFIED THAT THE REQUIREMENTS OF SUCH PROVISIONS FOR
17 REGISTRATION ARE NOT NECESSARY IN ORDER TO PROTECT TAX REVENUES, THE
18 COMMISSIONER MAY LIMIT OR MODIFY SUCH REQUIREMENTS WITH RESPECT TO ANY
19 PERSON NOT REQUIRED TO BE REGISTERED AS A DISTRIBUTOR OF MOTOR FUEL.

20 (B) BOND OR OTHER SECURITY. THE COMMISSIONER MAY REQUIRE A WHOLESALE
21 OF MOTOR FUEL SEEKING A REGISTRATION TO FILE WITH THE DEPARTMENT A BOND
22 ISSUED BY A SURETY COMPANY APPROVED BY THE SUPERINTENDENT OF FINANCIAL
23 SERVICES AS TO SOLVENCY AND RESPONSIBILITY AND AUTHORIZED TO TRANSACT
24 BUSINESS IN THIS STATE OR OTHER SECURITY ACCEPTABLE TO THE COMMISSIONER,
25 IN SUCH AMOUNT AS THE COMMISSIONER MAY FIX TO SECURE THE PERFORMANCE BY
26 SUCH WHOLESALE OF MOTOR FUEL OF THE DUTIES AND RESPONSIBILITIES
27 REQUIRED (I) PURSUANT TO THIS ARTICLE AND (II) PURSUANT TO ARTICLES
28 TWENTY-EIGHT AND TWENTY-NINE OF THIS CHAPTER WITH RESPECT TO MOTOR FUEL.
29 THE COMMISSIONER MAY REQUIRE THAT SUCH A BOND OR OTHER SECURITY BE FILED
30 BEFORE A WHOLESALE OF MOTOR FUEL IS REGISTERED, AND THE AMOUNT THEREOF
31 MAY BE INCREASED AT ANY TIME WHEN IN THE COMMISSIONER'S JUDGMENT THE
32 SAME IS NECESSARY. IF SECURITIES ARE DEPOSITED AS SECURITY UNDER THIS
33 SUBDIVISION, SUCH SECURITIES SHALL BE KEPT IN THE JOINT CUSTODY OF THE
34 COMPTROLLER AND THE COMMISSIONER AND MAY BE SOLD BY THE COMMISSIONER IF
35 IT BECOMES NECESSARY SO TO DO IN ORDER TO RECOVER AGAINST SUCH WHOLE-
36 SALE OF MOTOR FUEL BUT NO SUCH SALE SHALL BE HAD UNTIL AFTER SUCH
37 WHOLESALE OF MOTOR FUEL SHALL HAVE HAD OPPORTUNITY TO LITIGATE THE
38 VALIDITY OF THE LIABILITY IF IT ELECTS TO DO SO. UPON ANY SUCH SALE THE
39 SURPLUS, IF ANY, ABOVE THE SUMS DUE SHALL BE RETURNED TO SUCH WHOLESALE
40 OF MOTOR FUEL. THE DEPARTMENT, WHEN AUTHORIZED BY THE WHOLESALE OF
41 MOTOR FUEL, SHALL FURNISH INFORMATION REGARDING THE REGISTRATION OF THE
42 WHOLESALE OF MOTOR FUEL AND ANY OTHER INFORMATION WHICH THE WHOLESALE
43 OF MOTOR FUEL AUTHORIZES IT TO DISCLOSE.

44 (C) REFUSAL TO REGISTER. FOR THE PURPOSES OF DETERMINING WHETHER TO
45 REFUSE AN APPLICATION FOR REGISTRATION UNDER THIS SECTION, THE REFER-
46 ENCES IN SUBDIVISION TWO OF SECTION TWO HUNDRED EIGHTY-THREE OF THIS
47 ARTICLE TO EMPLOYEES OR SHAREHOLDERS UNDER A DUTY TO FILE A RETURN UNDER
48 OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE OR PAY THE TAXES IMPOSED BY
49 OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE ON BEHALF OF THE APPLICANT
50 OR ANOTHER PERSON SHALL BE DEEMED TO ALSO INCLUDE AN EMPLOYEE UNDER A
51 DUTY TO FILE A RETURN OR PAY TAXES UNDER OR PURSUANT TO THE AUTHORITY OF
52 THIS ARTICLE ON BEHALF OF SUCH APPLICANT OR OTHER PERSON. IN ADDITION TO
53 THE GROUNDS SPECIFIED IN SECTION TWO HUNDRED EIGHTY-THREE OF THIS ARTI-
54 CLE, THE COMMISSIONER MAY REFUSE TO REGISTER AN APPLICANT WHERE THE
55 COMMISSIONER ASCERTAINS THAT THE APPLICANT, AN OFFICER, DIRECTOR OR
56 PARTNER OF THE APPLICANT, A SHAREHOLDER DIRECTLY OR INDIRECTLY OWNING

1 MORE THAN TEN PERCENT OF THE NUMBER OF SHARES OF STOCK OF SUCH APPLICANT
2 (WHERE SUCH APPLICANT IS A CORPORATION) ENTITLING THE HOLDER THEREOF TO
3 VOTE FOR THE ELECTION OF DIRECTORS OR TRUSTEES, OR AN EMPLOYEE OR SHARE-
4 HOLDER OF SUCH APPLICANT WHO, AS SUCH EMPLOYEE OR SHAREHOLDER IS UNDER A
5 DUTY TO FILE A RETURN UNDER OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE
6 OR TO PAY THE TAXES IMPOSED BY OR PURSUANT TO THE AUTHORITY OF THIS
7 ARTICLE ON BEHALF OF THE APPLICANT; (1) HAS COMMITTED ANY OF THE ACTS OR
8 OMISSIONS WHICH ARE, OR WAS CONVICTED AS, SPECIFIED IN SUBDIVISION (D)
9 OF THIS SECTION WITHIN THE PRECEDING FIVE YEARS; OR (2) WAS AN OFFICER,
10 DIRECTOR OR PARTNER OF ANOTHER PERSON, OR WHO DIRECTLY OR INDIRECTLY
11 OWNED MORE THAN TEN PERCENT OF THE SHARES OF STOCK OF ANOTHER PERSON
12 (WHERE SUCH OTHER PERSON IS A CORPORATION) ENTITLING THE HOLDER THEREOF
13 TO VOTE FOR THE ELECTION OF DIRECTORS OR TRUSTEES, OR WHO WAS AN EMPLOY-
14 EE OR SHAREHOLDER OF ANOTHER PERSON UNDER A DUTY TO FILE A RETURN UNDER
15 OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE OR PAY THE TAXES IMPOSED BY
16 OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE ON BEHALF OF SUCH OTHER
17 PERSON AT THE TIME SUCH OTHER PERSON COMMITTED ANY OF THE ACTS OR OMIS-
18 SIONS WHICH ARE, OR WAS CONVICTED AS, SPECIFIED IN SUBDIVISION (D) OF
19 THIS SECTION WITHIN THE PRECEDING FIVE YEARS.

20 (D) CANCELLATION OR SUSPENSION OF REGISTRATION. THE GROUNDS FOR A
21 CANCELLATION OR SUSPENSION OF A REGISTRATION UNDER THIS SECTION AS A
22 WHOLESALE OF MOTOR FUEL ARE THE SAME AS THOSE GROUNDS SPECIFIED IN
23 SECTION TWO HUNDRED EIGHTY-THREE OF THIS ARTICLE AND, IN ADDITION TO
24 SUCH GROUNDS, THE FOLLOWING GROUNDS RELATING TO THIS ARTICLE SHALL
25 APPLY:

26 (1) A REGISTRATION AS A WHOLESALE OF MOTOR FUEL MAY BE CANCELLED OR
27 SUSPENDED IF THE COMMISSIONER DETERMINES THAT A REGISTRANT OR AN OFFI-
28 CER, DIRECTOR OR PARTNER OF THE REGISTRANT, A SHAREHOLDER DIRECTLY OR
29 INDIRECTLY OWNING MORE THAN TEN PERCENT OF THE NUMBER OF SHARES OF STOCK
30 OF SUCH REGISTRANT (WHERE SUCH REGISTRANT IS A CORPORATION) ENTITLING
31 THE HOLDER THEREOF TO VOTE FOR THE ELECTION OF DIRECTORS OR TRUSTEES, OR
32 AN EMPLOYEE OR SHAREHOLDER OF SUCH REGISTRANT UNDER A DUTY TO FILE A
33 RETURN UNDER OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE OR TO PAY THE
34 TAXES IMPOSED BY OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE ON BEHALF
35 OF THE REGISTRANT

36 (A) FAILS TO FILE OR MAINTAIN IN FULL FORCE AND EFFECT A BOND OR OTHER
37 SECURITY WHEN REQUIRED PURSUANT TO SUBDIVISION (B) OF THIS SECTION OR
38 WHEN THE AMOUNT THEREOF IS INCREASED,

39 (B) FAILS TO COMPLY WITH ANY OF THE PROVISIONS OF THIS ARTICLE OR ANY
40 RULE OR REGULATION ADOPTED PURSUANT TO THIS ARTICLE BY THE COMMISSIONER,

41 (C) KNOWINGLY AIDS AND ABETS ANOTHER PERSON IN VIOLATING ANY OF THE
42 PROVISIONS OF THIS ARTICLE OR ANY RULE OR REGULATION ADOPTED PURSUANT TO
43 THIS ARTICLE BY THE COMMISSIONER,

44 (D) TRANSFERS ITS REGISTRATION AS A WHOLESALE OF MOTOR FUEL WITHOUT
45 THE PRIOR WRITTEN APPROVAL OF THE COMMISSIONER,

46 (E) WITH RESPECT TO A WHOLESALE OF MOTOR FUEL WHICH IS A CORPORATION,
47 HAS BEEN DISSOLVED PURSUANT TO SECTION TWO HUNDRED THREE-A AND SUBDIVI-
48 SION (D) OF SECTION THREE HUNDRED TEN OF THIS CHAPTER,

49 (F) COMMITS FRAUD OR DECEIT IN HIS, HER OR ITS OPERATIONS AS A WHOLE-
50 SALER OF MOTOR FUEL OR HAS COMMITTED FRAUD OR DECEIT IN PROCURING HIS,
51 HER OR ITS REGISTRATION,

52 (G) HAS IMPERSONATED ANY PERSON REPRESENTED TO BE A WHOLESALE OF
53 MOTOR FUEL UNDER THIS ARTICLE BUT NOT IN FACT REGISTERED AS A WHOLESALE
54 OF MOTOR FUEL, OR

(H) HAS KNOWINGLY AIDED AND ABETTED THE DISTRIBUTION OF MOTOR FUEL, BY ANY PERSON WHICH SUCH REGISTRANT OR SUCH OTHER PERSON KNOWS HAS NOT BEEN REGISTERED BY THE COMMISSIONER AS REQUIRED UNDER THIS ARTICLE.

(2) A REGISTRATION AS A WHOLESALER OF MOTOR FUEL MAY BE CANCELLED OR SUSPENDED IF THE COMMISSIONER DETERMINES THAT A REGISTRANT OR AN OFFICER, DIRECTOR OR PARTNER OF THE REGISTRANT, A SHAREHOLDER DIRECTLY OR INDIRECTLY OWNING MORE THAN TEN PERCENT OF THE NUMBER OF SHARES OF STOCK OF SUCH REGISTRANT (WHERE SUCH REGISTRANT IS A CORPORATION) ENTITLING THE HOLDER THEREOF TO VOTE FOR THE ELECTION OF DIRECTORS OR TRUSTEES, OR AN EMPLOYEE OR SHAREHOLDER OF SUCH REGISTRANT UNDER A DUTY TO FILE A RETURN UNDER OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE OR TO PAY THE TAXES IMPOSED BY OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE ON BEHALF OF THE REGISTRANT, WAS AN OFFICER, DIRECTOR OR PARTNER OF ANOTHER PERSON OR WAS A SHAREHOLDER DIRECTLY OR INDIRECTLY OWNING MORE THAN TEN PERCENT OF THE NUMBER OF SHARES OF STOCK OF ANOTHER PERSON (WHERE SUCH OTHER PERSON IS A CORPORATION) ENTITLING THE HOLDER THEREOF TO VOTE FOR THE ELECTION OF DIRECTORS OR TRUSTEES, OR WAS AN EMPLOYEE OR SHAREHOLDER OF ANOTHER PERSON UNDER A DUTY TO FILE A RETURN UNDER OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE OR TO PAY THE TAXES IMPOSED BY OR PURSUANT TO THE AUTHORITY OF THIS ARTICLE ON BEHALF OF SUCH OTHER PERSON AT THE TIME SUCH OTHER PERSON COMMITTED ANY OF THE ACTS SPECIFIED IN PARAGRAPH ONE OF THIS SUBDIVISION WITHIN THE PRECEDING FIVE YEARS.

(E) CANCELLATION OR SUSPENSION OF REGISTRATION PRIOR TO A HEARING. THE GROUNDS FOR CANCELLING OR SUSPENDING A REGISTRATION AS A WHOLESALER OF MOTOR FUEL PRIOR TO A HEARING SHALL BE THE SAME AS THOSE SPECIFIED IN SUBDIVISION FIVE OF SECTION TWO HUNDRED EIGHTY-THREE OF THIS ARTICLE AND, IN ADDITION TO SUCH GROUNDS, THE FOLLOWING GROUNDS RELATING TO THIS ARTICLE SHALL APPLY:

(1) THE FAILURE TO FILE A RETURN WITHIN TEN DAYS OF THE DATE PRESCRIBED FOR FILING A RETURN UNDER THIS ARTICLE IF THE REGISTRANT SHALL HAVE FAILED TO FILE SUCH RETURN WITHIN TEN DAYS AFTER THE DATE THE DEMAND THEREFOR IS SENT BY REGISTERED OR CERTIFIED MAIL TO THE ADDRESS OF THE WHOLESALER OF MOTOR FUEL GIVEN IN ITS APPLICATION, OR AN ADDRESS SUBSTITUTED THEREFOR AS PROVIDED IN SUBDIVISION FIVE OF SECTION TWO HUNDRED EIGHTY-THREE OF THIS ARTICLE,

(2) THE FAILURE TO CONTINUE TO MAINTAIN IN FULL FORCE AND EFFECT AT ALL TIMES THE BOND OR OTHER SECURITY REQUIRED TO BE FILED PURSUANT TO SUBDIVISION (B) OF THIS SECTION, PROVIDED, HOWEVER, THAT IF A SURETY BOND IS CANCELLED PRIOR TO EXPIRATION, THE COMMISSIONER MAY AFTER CONSIDERING ALL THE RELEVANT CIRCUMSTANCES MAKE SUCH OTHER ARRANGEMENTS, AND MAY REQUIRE THE FILING OF SUCH OTHER BOND OR OTHER SECURITY AS IT DEEMS APPROPRIATE,

(3) THE TRANSFER OF A REGISTRATION AS A WHOLESALER OF MOTOR FUEL WITHOUT THE PRIOR WRITTEN APPROVAL OF THE COMMISSIONER, OR

(4) WITH RESPECT TO A WHOLESALER OF MOTOR FUEL WHICH IS A CORPORATION, THE DISSOLUTION OR ANNULMENT OF SUCH CORPORATION PURSUANT TO SECTION THREE HUNDRED TEN OF THIS CHAPTER.

S 3. Section 287 of the tax law is amended by adding a new subdivision 3 to read as follows:

3. EVERY WHOLESALER OF MOTOR FUEL SHALL, ON OR BEFORE THE TWENTIETH DAY OF EACH MONTH, FILE WITH THE DEPARTMENT A RETURN, ON FORMS PRESCRIBED BY THE COMMISSIONER STATING THE NUMBER OF GALLONS OF MOTOR FUEL PURCHASED AND SOLD BY SUCH WHOLESALER IN THE STATE DURING THE PRECEDING CALENDAR MONTH. FOR EACH PURCHASE AND SALE, THE DATE, NUMBER OF GALLONS OF MOTOR FUEL PURCHASED OR SOLD, AND THE NAME OF THE SELLER OR PURCHASER SHALL BE SET FORTH ON THE RETURN. SUCH RETURNS SHALL

1 CONTAIN SUCH FURTHER INFORMATION AS THE COMMISSIONER SHALL REQUIRE. THE
2 FACT THAT A WHOLESALER'S NAME IS SIGNED TO A FILED RETURN SHALL BE PRIMA
3 FACIE EVIDENCE FOR ALL PURPOSES THAT THE RETURN WAS ACTUALLY SIGNED BY
4 SUCH WHOLESALER OF MOTOR FUEL.

5 S 4. Section 1102 of the tax law is amended by adding a new subdivi-
6 sion (f) to read as follows:

7 (F) EVERY WHOLESALER OF MOTOR FUEL, AS SUCH TERM IS DEFINED BY SUBDI-
8 VISION TWENTY-SEVEN OF SECTION TWO HUNDRED EIGHTY-TWO OF THIS CHAPTER,
9 SHALL PAY OR BE ENTITLED TO A CREDIT OR REFUND OF THE TAX IMPOSED BY
10 THIS SECTION ON GALLONS OF MOTOR FUEL UNDER THE CIRCUMSTANCES SET FORTH
11 IN PARAGRAPH THREE OF SUBDIVISION (E) OF SECTION ELEVEN HUNDRED ELEVEN
12 OF THIS ARTICLE.

13 S 5. Subdivision (e) of section 1111 of the tax law is amended by
14 adding a new paragraph 3 to read as follows:

15 (3) WHEN A WHOLESALER OF MOTOR FUEL SELLS MOTOR FUEL IN A REGION, AS
16 DEFINED IN PARAGRAPH ONE OF THIS SUBDIVISION, DIFFERENT FROM THE REGION
17 IN WHICH SUCH MOTOR FUEL WAS PURCHASED:

18 (I) IF THE REGION IN WHICH IT SELLS THE MOTOR FUEL HAS A HIGHER
19 PREPAID RATE AS SET FORTH IN THIS SUBDIVISION THAN THE REGION IN WHICH
20 THE WHOLESALER PURCHASED THE MOTOR FUEL IN, THE WHOLESALER SHALL PAY TO
21 THE DEPARTMENT THE DIFFERENCE IN THE RATES FOR THE GALLONAGE SOLD.

22 (II) IF THE REGION IN WHICH IT SELLS THE MOTOR FUEL HAS A LOWER
23 PREPAID RATE AS SET FORTH IN THIS SUBDIVISION THAN THE REGION IN WHICH
24 THE WHOLESALER PURCHASED THE MOTOR FUEL, THE WHOLESALER SHALL BE ENTI-
25 TLED TO A CREDIT OR REFUND FOR THE DIFFERENCE IN THE RATES FOR THE
26 GALLONAGE SOLD.

27 S 6. The tax law is amended by adding a new section 1812-g to read as
28 follows:

29 S 1812-G. PERSON NOT REGISTERED AS A WHOLESALER OF MOTOR FUEL. ANY
30 PERSON WHO, WHILE NOT REGISTERED AS A WHOLESALER OF MOTOR FUEL PURSUANT
31 TO THE PROVISIONS OF ARTICLE TWELVE-A OF THIS CHAPTER, MAKES A SALE OF
32 MOTOR FUEL IN THIS STATE OTHER THAN A RETAIL SALE NOT IN BULK, SHALL BE
33 GUILTY OF A CLASS E FELONY.

34 S 7. This act shall take effect immediately; provided, however, that
35 sections two, three, four, five and six of this act shall take effect
36 December 1, 2015. Effective immediately, any rules, regulations and
37 agreements necessary to implement the provisions of this act on its
38 effective date are authorized and directed to be completed on or before
39 such date.