STATE OF NEW YORK

4845

2019-2020 Regular Sessions

IN ASSEMBLY

February 5, 2019

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

AN ACT to amend the tax law, in relation to exempting certain veterans organizations from tax on non-highway diesel motor fuel used for heating purposes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph 5 of subdivision (b) of section 1116 of the tax law, as amended by chapter 619 of the laws of 1995, is amended to read as follows:

(5) purchases of motor fuel or diesel motor fuel from the tax required to be prepaid pursuant to section eleven hundred two of this article and retail sales of motor fuel or diesel motor fuel subject to the tax imposed by sections eleven hundred five and eleven hundred ten of this article, except that purchases of such fuel by an organization described in paragraph one or two of subdivision (a) of this section for its own use or consumption, purchases of motor fuel by a hospital included in the organizations described in paragraph four of such subdivision for its own use and consumption, purchases of motor fuel and diesel motor fuel by a fire company or fire department, as defined in section three of the volunteer firefighters' benefit law or a voluntary ambulance service, as defined in section three thousand one of the public health law, for such department, company or service's own use and consumption for use in firefighting vehicles, apparatus or equipment, or emergency rescue or first aid response vehicles, apparatus or equipment, owned and operated by such department, company or service if such company, department or service qualifies as an exempt organization pursuant to the provisions of paragraph four of subdivision (a) of this section and purchases of diesel motor fuel by an organization described in paragraph four **or five** of such subdivision for its own heating use and consumption

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

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shall be exempt from such tax required to be prepaid and from retail sales and use taxes on such fuel.

§ 2. This act shall take effect September 1, 2020, and shall apply to sales made, uses occurring and services rendered on or after such date, in accordance with applicable transitional provisions in sections 1106 and 1217 of the tax law.