STATE OF NEW YORK

9713

IN ASSEMBLY

March 28, 2022

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

AN ACT to amend the tax law, in relation to requiring municipal gas tax caps expire after one year

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

Section 1. Paragraphs 3 and 4 of subdivision (m) of section 1111 of the tax law, as amended by section 1 of part M-1 of chapter 109 of the laws of 2006, are amended to read as follows:

(3) Paragraph one of this subdivision shall not apply to the sales and compensating use taxes imposed by subdivision (a) of section eleven hundred seven of this article in regard to retail sales of motor fuel and diesel motor fuel. However, the legislative body of a city in which the taxes imposed by such section eleven hundred seven are in effect, by local law, ordinance, or resolution in exactly the form prepared by the commissioner, may elect that such taxes, in regard to retail sales of motor fuel and diesel motor fuel, shall be computed, as determined by the commissioner, at a rate of cents per gallon, rounded to the nearest cent, equal to two or three dollars, as determined by the municipality, multiplied by the percentage rate of such taxes within the municipality. **Such local law, ordinance, or resolution shall expire one year after the date on which it is enacted; provided, however, such legislative body may enact any number of subsequent local laws, ordinances, or resolutions in accordance with this paragraph.**

(4) Paragraph one of this subdivision shall not apply to the sales and compensating use taxes imposed by a local law, ordinance or resolution of a municipality pursuant to the authority of subpart B of part one of article twenty-nine of this chapter, in regard to retail sales of motor fuel and diesel motor fuel. The legislative body of such a municipality, by local law, ordinance or resolution in exactly the form prepared by the commissioner, may elect that its sales and compensating use taxes, in regard to the retail sale of motor fuel and diesel motor fuel, shall be computed, as determined by the commissioner, at a rate of cents per gallon, rounded to the nearest cent, equal to two or three dollars, as

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

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determined by the municipality, multiplied by the percentage rate of such taxes within the municipality. **Such local law, ordinance, or resolution shall expire one year after the date on which it is enacted; provided, however, such legislative body may enact any number of subsequent local laws, ordinances, or resolutions in accordance with this paragraph.**

§ 2. This act shall take effect on the ninetieth day after it shall become a law.