

# STATE OF NEW YORK

8539--A

## IN SENATE

March 9, 2022

Introduced by Sen. MANNION -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing a cap on the amount of tax charged on the sale of motor fuel and diesel motor fuel; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. The tax law is amended by adding a new section 47 to read as follows:

§ 47. Cap on tax for the sale of motor fuel and diesel motor fuel.  
(a) For purposes of this section:

(1) "Motor fuel" and "diesel motor fuel" shall have the same meaning as section two hundred eighty-two of this chapter.

(2) "Filling station" shall have the same meaning as section two hundred eighty-two of this chapter.

(3) "Retail sale" and "sold at retail" shall mean any sale of motor fuel or diesel motor fuel at a filling station to a person for use in a motor vehicle.

(4) "Retail seller" shall mean any person who sells motor fuel or diesel motor fuel at retail.

(5) "Sale" shall have the same meaning as section two hundred eighty-two of this chapter.

(b) Notwithstanding any other law, rule or regulation to the contrary, there shall be established a cap on the tax of motor fuel and diesel motor fuel of twenty-five and three quarters cents per gallon total. Of the twenty-five and three quarters cents, up to seventeen cents shall be allocated to the state and up to eight and three quarters cents shall be allocated to the county or city in which the filling station is located. The following New York state taxes shall equal seventeen cents in totality:

(1) New York state petroleum business tax;

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

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1     (2) New York state spill tax;  
2     (3) New York state petroleum testing fee;  
3     (4) New York state excise tax;  
4     (5) New York state sales tax; and  
5     (6) any other New York state tax or fee enacted after the effective  
6 date of this section and any like tax imposed pursuant to the authority  
7 of article twenty-nine of this chapter.

8     (c) Notwithstanding any other law, rule or regulation to the contrary,  
9 retail sellers shall adjust the cost of motor fuel and diesel motor fuel  
10 to reflect the maximum twenty-five cents per gallon tax established  
11 pursuant to this section.

12     § 2. This act shall take effect immediately and shall expire and be  
13 deemed repealed one year after such date.