

STATE OF NEW YORK

8539

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

AN ACT to amend the tax law, in relation to establishing a cap on the amount of sales 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:

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

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

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

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

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

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

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

16 (b) Notwithstanding any other law, rule or regulation to the contrary,
17 there shall be established a cap on the sales tax of motor fuel and
18 diesel motor fuel of twenty-five cents per gallon total, equally
19 distributed between both the state sales tax rate and any like tax
20 imposed pursuant to the authority of article twenty-nine of this chap-
21 ter.

22 (c) Notwithstanding any other law, rule or regulation to the contrary,
23 retail sellers shall adjust the cost of motor fuel and diesel motor fuel
24 to reflect the maximum twenty-five cents per gallon sales tax estab-
25 lished pursuant to this section.

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27 deemed repealed one year after such date.

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

LBD14995-02-2