STATE OF NEW YORK

8947

IN SENATE

April 29, 2022

Introduced by Sen. GOUNARDES -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend part RR of chapter 59 of the laws of 2022 amending the tax law relating to suspending the excise tax, prepaid sales tax and state sales taxes on motor fuel and Diesel motor fuel, and authorizing localities to elect a cents-per-gallon rate of tax on such fuels based on four dollars, in relation to providing special requirements for notice and mailing of local enactments electing a cents-per-gallon rate of sales and use tax and for the effective date of the repeal thereof

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

Section 1. Part RR of chapter 59 of the laws of 2022 amending the tax law relating to suspending the excise tax, prepaid sales tax and state sales taxes on motor fuel and Diesel motor fuel, and authorizing localities to elect a cents-per-gallon rate of tax on such fuels based on four dollars, is amended by adding a new section 2-a to read as follows:

§ 2-a. Notwithstanding the provisions of subdivision (d) of section 1210 or paragraph (6) of subdivision (m) of section 1111 of the tax law, or any other law to the contrary:

(1) A certified copy of a local law, ordinance or resolution making the election authorized by paragraph (4) of subdivision (m) of section 1111 of the tax law that is to take effect on June 1, 2022 must be mailed by certified or registered mail to the Albany office of the commissioner of taxation and finance on or before May 16, 2022.

(2) A local law, ordinance or resolution making the election authorized by paragraph (4) of subdivision (m) of section 1111 of the tax law may provide that it shall expire and be deemed repealed on January 1, 2023.

(3) The commissioner of taxation and finance may accept and give effect to an otherwise legally sufficient local law, ordinance or resolution making the election authorized by paragraph (4) of subdivision (m) of section 1111 of the tax law that provided for a repeal date of Janu-

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

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ary 1, 2023 and that was properly mailed according to the provisions of subdivision (d) of section 1210 of the tax law prior to the effective date this act shall have become a law if the locality notifies such commissioner or his or her designee in writing no later than May 16, 2022 that it intends such local law, ordinance or resolution to take effect and to be repealed as provided therein.

§ 2. This act shall take effect immediately.