

STATE OF NEW YORK

11093

IN ASSEMBLY

April 24, 2026

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

AN ACT to amend the tax law, in relation to establishing limitations on excise and sales taxes and petroleum business taxes on diesel motor fuel and motor fuel and to authorize cities having a population of one million or more and counties to adopt local laws limiting taxes on diesel motor fuel and motor fuel

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

1 Section 1. Subdivision 1 of section 282-a of the tax law, as amended
2 by section 2 of part W of chapter 59 of the laws of 2013, is amended and
3 a new subdivision 1-a is added to read as follows:

4 1. [~~There~~] Subject to the provisions of subdivision one-a of this
5 section, there is hereby levied and imposed with respect to Diesel motor
6 fuel an excise tax of four cents per gallon upon the sale or use of
7 Diesel motor fuel in this state.

8 The excise tax is imposed on the first sale or use of Diesel motor
9 fuel to occur which is not exempt from tax under this article. Provided,
10 however, if the tax has not been imposed prior thereto, it shall be
11 imposed on the removal of highway Diesel motor fuel from a terminal,
12 other than by pipeline, barge, tanker or other vessel, or the delivery
13 of Diesel motor fuel to a filling station or into the fuel tank connect-
14 ing with the engine of a motor vehicle for use in the operation thereof
15 whichever event shall be first to occur. The tax shall be computed based
16 upon the number of gallons of Diesel motor fuel sold, removed or used or
17 the number of gallons of Diesel fuel delivered into the fuel tank of a
18 motor vehicle, as the case may be. Nothing in this article shall be
19 construed to require the payment of such excise tax more than once upon
20 the same Diesel motor fuel. Nor shall the collection of such tax be made
21 applicable to the sale or use of Diesel motor fuel under circumstances
22 which preclude the collection of such tax by reason of the United States
23 constitution and of laws of the United States enacted pursuant thereto.
24 Provided, further, no Diesel motor fuel shall be included in the measure
25 of the tax unless it shall have previously come to rest within the mean-

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

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1 ing of federal decisional law interpreting the United States constitu-
2 tion. All tax for the period for which a return is required to be filed
3 shall be due on the date limited for the filing of the return for such
4 period, regardless of whether a return is filed as required by this
5 article or whether the return which is filed correctly shows the amount
6 of tax due.

7 1-a. The full amount of the tax imposed by this section shall apply to
8 sales of motor fuel at prices up to two dollars and twenty-five cents
9 per gallon. If the average price of motor fuel in the state exceeds two
10 dollars and twenty-five cents per gallon, the amount of tax imposed by
11 this section shall be reduced by one-quarter of a percentage point
12 (.0025) for every increment of five cents increase in the cost of motor
13 fuel per gallon. The tax imposed by this section shall be suspended
14 entirely if the average price of motor fuel in the state equals or
15 exceeds three dollars per gallon. If the average price of motor fuel in
16 the state falls below three dollars per gallon, the tax imposed by this
17 section shall be assessed in increases of one-quarter of a percentage
18 point (.0025) for every increment of five cents increase in the cost of
19 motor fuel per gallon until the average price of motor fuel in the state
20 decreases to two dollars and twenty-five cents per gallon, at which time
21 the full amount of tax imposed by this section shall apply to sales of
22 motor fuel.

23 § 2. Section 282-b of the tax law, as amended by section 1 of part EE
24 of chapter 63 of the laws of 2000, is amended to read as follows:

25 § 282-b. Additional Diesel motor fuel tax. 1. In addition to the tax
26 imposed by section two hundred eighty-two-a of this [~~chapter~~] article, a
27 like tax shall be imposed at the rate of three cents per gallon upon
28 sale or use within the state of Diesel motor fuel or upon the delivery
29 of Diesel motor fuel to a filling station or into the fuel tank of a
30 motor vehicle for use in the operation thereof. Except as otherwise
31 provided in this section, all of the provisions of this article shall
32 apply with respect to the additional tax imposed by this section to the
33 same extent as if it were imposed by said section two hundred eighty-
34 two-a. Beginning on April first, nineteen hundred ninety-one, four and
35 one-sixth per centum of the moneys received by the department pursuant
36 to the provisions of this section shall be deposited to the credit of
37 the emergency highway reconditioning and preservation fund reserve
38 account established pursuant to the provisions of paragraph (b) of
39 subdivision two of former section eighty-nine of the state finance law.
40 Beginning on April first, nineteen hundred ninety-one, four and one-
41 sixth per centum of the moneys received by the department pursuant to
42 the provisions of this section shall be deposited to the credit of the
43 emergency highway construction and reconstruction fund reserve account
44 established pursuant to the provisions of paragraph (b) of subdivision
45 two of former section eighty-nine-a of the state finance law. Beginning
46 on April first, nineteen hundred ninety-two, an additional eight and
47 one-third per centum of the moneys received by the department pursuant
48 to the provisions of this section shall be deposited to the credit of
49 the emergency highway reconditioning and preservation fund reserve
50 account established pursuant to the provisions of paragraph (b) of
51 subdivision two of former section eighty-nine of the state finance law.
52 Beginning on April first, nineteen hundred ninety-two, an additional
53 eight and one-third per centum of the moneys received by the department
54 pursuant to the provisions of this section shall be deposited to the
55 credit of the emergency highway construction and reconstruction fund
56 reserve account established pursuant to the provisions of paragraph (b)

1 of subdivision two of former section eighty-nine-a of the state finance
2 law. Beginning on April first, two thousand one, seventy-five per centum
3 of the moneys received by the department pursuant to the provisions of
4 this section shall be deposited in the dedicated fund accounts pursuant
5 to subdivision (d) of section three hundred one-j of this chapter.
6 Beginning on April first, two thousand three, all of the moneys received
7 by the department pursuant to the provisions of this section shall be
8 deposited in the dedicated fund accounts pursuant to subdivision (d) of
9 section three hundred one-j of this chapter.

10 2. The full amount of the tax imposed by this section shall apply to
11 sales of motor fuel at prices up to two dollars and twenty-five cents
12 per gallon. If the average price of motor fuel in the state exceeds two
13 dollars and twenty-five cents per gallon, the amount of tax imposed by
14 this section shall be reduced by two-tenths of a percentage point (.002)
15 for every increment of five cents increase in the cost of motor fuel per
16 gallon. The tax imposed by this section shall be suspended entirely if
17 the average price of motor fuel in the state equals or exceeds three
18 dollars per gallon. If the average price of motor fuel in the state
19 falls below three dollars per gallon, the tax imposed by this section
20 shall be assessed in increases of two-tenths of a percentage point
21 (.002) for every increment of five cents increase in the cost of motor
22 fuel per gallon until the average price of motor fuel in the state
23 decreases to two dollars and twenty-five cents per gallon, at which time
24 the full amount of tax imposed by this section shall apply to sales of
25 motor fuel.

26 § 3. Section 282-c of the tax law, as amended by section 2 of part EE
27 of chapter 63 of the laws of 2000, is amended to read as follows:

28 § 282-c. Supplemental Diesel motor fuel tax. 1. In addition to the
29 taxes imposed by sections two hundred eighty-two-a and two hundred
30 eighty-two-b of this [~~chapter~~] article, a like tax shall be imposed at
31 the rate of one cent per gallon upon the sale or use within the state of
32 Diesel motor fuel or upon the delivery of Diesel motor fuel to a filling
33 station or into the fuel tank of a motor vehicle for use in the opera-
34 tion thereof. Except for paragraph (b) of subdivision three of section
35 two hundred eighty-nine-c of this article, all the provisions of this
36 article shall apply with respect to the supplemental tax imposed by this
37 section to the same extent as if it were imposed by said section two
38 hundred eighty-two-a. On and after the first day of October, nineteen
39 hundred seventy-two, twenty-five per centum of the monies received by
40 the department pursuant to the provisions of this section shall be
41 deposited to the credit of the emergency highway reconditioning and
42 preservation fund established pursuant to the provisions of former
43 section eighty-nine of the state finance law. Beginning on April first,
44 nineteen hundred eighty-three, twenty-five per centum of the monies
45 received by the department pursuant to the provisions of this section
46 shall be deposited to the credit of the emergency highway construction
47 and reconstruction fund established pursuant to the provisions of former
48 section eighty-nine-a of the state finance law. Beginning on April
49 first, nineteen hundred ninety, an additional twelve and one-half per
50 centum of the moneys received by the department pursuant to the
51 provisions of this section shall be deposited to the credit of the emer-
52 gency highway reconditioning and preservation fund reserve account
53 established pursuant to the provisions of paragraph (b) of subdivision
54 two of former section eighty-nine of the state finance law. Beginning on
55 April first, nineteen hundred ninety, an additional twelve and one-half
56 per centum of the moneys received by the department pursuant to the

1 provisions of this section shall be deposited to the credit of the emer-
2 gency highway construction and reconstruction fund reserve account
3 established pursuant to the provisions of paragraph (b) of subdivision
4 two of former section eighty-nine-a of the state finance law. Beginning
5 on April first, nineteen hundred ninety-one, an additional twelve and
6 one-half per centum of the moneys received by the department pursuant to
7 the provisions of this section shall be deposited to the credit of the
8 emergency highway reconditioning and preservation fund reserve account
9 established pursuant to the provisions of paragraph (b) of subdivision
10 two of former section eighty-nine of the state finance law. Beginning on
11 April first, nineteen hundred ninety-one, an additional twelve and one-
12 half per centum of the moneys received by the department pursuant to the
13 provisions of this section shall be deposited to the credit of the emer-
14 gency construction and reconstruction fund reserve account established
15 pursuant to the provisions of paragraph (b) of subdivision two of former
16 section eighty-nine-a of the state finance law. Beginning on April
17 first, two thousand three, all of the moneys received by the department
18 pursuant to the provisions of this section shall be deposited in the
19 dedicated fund accounts pursuant to subdivision (d) of section three
20 hundred one-j of this chapter.

21 2. The full amount of the tax imposed by this section shall apply to
22 sales of motor fuel at prices up to two dollars and twenty-five cents
23 per gallon. If the average price of motor fuel in the state exceeds two
24 dollars and twenty-five cents per gallon, the amount of tax imposed by
25 this section shall be reduced by sixty-six hundredths of a percentage
26 point (.0066) for every increment of five cents increase in the cost of
27 motor fuel per gallon. The tax imposed by this section shall be
28 suspended entirely if the average price of motor fuel in the state
29 equals or exceeds three dollars per gallon. If the average price of
30 motor fuel in the state falls below three dollars per gallon, the tax
31 imposed by this section shall be assessed in increases of sixty-six
32 hundredths of a percentage point (.0066) for every increment of five
33 cents increase in the cost of motor fuel per gallon until the average
34 price of motor fuel in the state decreases to two dollars and twenty-
35 five cents per gallon, at which time the full amount of tax imposed by
36 this section shall apply to sales of motor fuel.

37 § 4. Subdivision 1 of section 284 of the tax law, as amended by chap-
38 ter 276 of the laws of 1986, is amended and a new subdivision 3 is added
39 to read as follows:

40 1. [~~There~~] Subject to the provisions of subdivision three of this
41 section, there is hereby levied and imposed an excise tax of four cents
42 per gallon upon motor fuel (a) imported into or caused to be imported
43 into the state by a distributor for use, distribution, storage or sale
44 in the state or upon motor fuel which is produced, refined, manufactured
45 or compounded by a distributor in the state (which acts shall hereinaft-
46 er in this subdivision be encompassed by the phrase "imported or manu-
47 factured") or (b) if the tax has not been imposed prior to its sale in
48 this state, which is sold by a distributor (which act, in conjunction
49 with the acts described in paragraph (a) of this subdivision, shall
50 hereinafter in this article be encompassed by the phrase "imported,
51 manufactured or sold"), except when imported, manufactured or sold under
52 circumstances which preclude the collection of such tax by reason of the
53 United States constitution and of laws of the United States enacted
54 pursuant thereto or when imported or manufactured by an organization
55 described in paragraph one or two of subdivision (a) of section eleven
56 hundred sixteen of this chapter or a hospital included in the organiza-

1 tions described in paragraph four of such subdivision for its own use or
2 consumption and except kero-jet fuel when imported or manufactured by an
3 airline for use in its airplanes. Provided, further, no motor fuel shall
4 be included in the measure of the tax unless it shall have previously
5 come to rest within the meaning of federal decisional law interpreting
6 the United States constitution. All tax for the period for which a
7 return is required to be filed shall be due on the date limited for the
8 filing of the return for such period, regardless of whether a return is
9 filed by such distributor as required by this article or whether the
10 return which is filed correctly shows the amount of tax due.

11 3. The full amount of the tax imposed by this section shall apply to
12 sales of motor fuel at prices up to two dollars and twenty-five cents
13 per gallon. If the average price of motor fuel in the state exceeds two
14 dollars and twenty-five cents per gallon, the amount of tax imposed by
15 this section shall be reduced by one-quarter of a percentage point
16 (.0025) for every increment of five cents increase in the cost of motor
17 fuel per gallon. The tax imposed by this section shall be suspended
18 entirely if the average price of motor fuel in the state equals or
19 exceeds three dollars per gallon. If the average price of motor fuel in
20 the state falls below three dollars per gallon, the tax imposed by this
21 section shall be assessed in increases of one-quarter of a percentage
22 point (.0025) for every increment of five cents increase in the cost of
23 motor fuel per gallon until the average price of motor fuel in the state
24 decreases to two dollars and twenty-five cents per gallon, at which time
25 the full amount of tax imposed by this section shall apply to sales of
26 motor fuel.

27 § 5. Section 284-a of the tax law, as amended by section 3 of part EE
28 of chapter 63 of the laws of 2000, is amended to read as follows:

29 § 284-a. Additional motor fuel tax. 1. In addition to the tax imposed
30 by section two hundred eighty-four of this [~~chapter~~ **article**], a like tax
31 shall be imposed at the rate of three cents per gallon upon motor fuel
32 imported, manufactured or sold within this state by a distributor.
33 Except as otherwise provided in this section, all the provisions of this
34 article except subdivision two of section two hundred eighty-nine-e of
35 this article shall apply with respect to the additional tax imposed by
36 this section to the same extent as if it were imposed by said section
37 two hundred eighty-four. Beginning on April first, nineteen hundred
38 ninety-one, four and one-sixth per centum of the moneys received by the
39 department pursuant to the provisions of this section shall be deposited
40 to the credit of the emergency highway reconditioning and preservation
41 fund reserve account established pursuant to the provisions of paragraph
42 (b) of subdivision two of **former** section eighty-nine of the state
43 finance law. Beginning on April first, nineteen hundred ninety-one,
44 four and one-sixth per centum of the moneys received by the department
45 pursuant to the provisions of this section shall be deposited to the
46 credit of the emergency highway construction and reconstruction fund
47 reserve account established pursuant to the provisions of paragraph (b)
48 of subdivision two of **former** section eighty-nine-a of the state finance
49 law. Beginning on April first, nineteen hundred ninety-two, an addi-
50 tional eight and one-third per centum of the moneys received by the
51 department pursuant to the provisions of this section shall be deposited
52 to the credit of the emergency highway reconditioning and preservation
53 fund reserve account established pursuant to the provisions of paragraph
54 (b) of subdivision two of **former** section eighty-nine of the state
55 finance law. Beginning on April first, nineteen hundred ninety-two, an
56 additional eight and one-third per centum of the moneys received by the

1 department pursuant to the provisions of this section shall be deposited
2 to the credit of the emergency highway construction and reconstruction
3 fund reserve account established pursuant to the provisions of paragraph
4 (b) of subdivision two of former section eighty-nine-a of the state
5 finance law. Beginning on April first, two thousand, seventy-five per
6 centum of the moneys received by the department pursuant to the
7 provisions of this section shall be deposited in the dedicated fund
8 accounts pursuant to subdivision (d) of section three hundred one-j of
9 this chapter. Beginning on April first, two thousand three, all of the
10 moneys received by the department pursuant to the provisions of this
11 section shall be deposited in the dedicated fund accounts pursuant to
12 subdivision (d) of section three hundred one-j of this chapter.

13 2. The full amount of the tax imposed by this section shall apply to
14 sales of motor fuel at prices up to two dollars and twenty-five cents
15 per gallon. If the average price of motor fuel in the state exceeds two
16 dollars and twenty-five cents per gallon, the amount of tax imposed by
17 this section shall be reduced by two-tenths of a percentage point (.002)
18 for every increment of five cents increase in the cost of motor fuel per
19 gallon. The tax imposed by this section shall be suspended entirely if
20 the average price of motor fuel in the state equals or exceeds three
21 dollars per gallon. If the average price of motor fuel in the state
22 falls below three dollars per gallon, the tax imposed by this section
23 shall be assessed in increases of two-tenths of a percentage point
24 (.002) for every increment of five cents increase in the cost of motor
25 fuel per gallon until the average price of motor fuel in the state
26 decreases to two dollars and twenty-five cents per gallon, at which time
27 the full amount of tax imposed by this section shall apply to sales of
28 motor fuel.

29 § 6. Section 284-c of the tax law, as amended by section 4 of part EE
30 of chapter 63 of the laws of 2000, is amended to read as follows:

31 § 284-c. Supplemental motor fuel tax. 1. In addition to the taxes
32 imposed by sections two hundred eighty-four and two hundred
33 eighty-four-a of this [~~chapter~~ article], a like tax shall be imposed at
34 the rate of one cent per gallon upon motor fuel imported, manufactured
35 or sold within this state by a distributor. Except for paragraph (b) of
36 subdivision three of section two hundred eighty-nine-c of this article,
37 all the provisions of this article shall apply with respect to the
38 supplemental tax imposed by this section to the same extent as if it
39 were imposed by said section two hundred eighty-four. On and after the
40 first day of October, nineteen hundred seventy-two, twenty-five per
41 centum of the monies received by the department pursuant to the
42 provisions of this section shall be deposited to the credit of the emer-
43 gency highway reconditioning and preservation fund established pursuant
44 to the provisions of former section eighty-nine of the state finance
45 law. Beginning on April first, nineteen hundred eighty-three, twenty-
46 five per centum of the monies received by the department pursuant to the
47 provisions of this section shall be deposited to the credit of the emer-
48 gency highway construction and reconstruction fund established pursuant
49 to the provisions of former section eighty-nine-a of the state finance
50 law. Beginning on April first, nineteen hundred ninety, an additional
51 twelve and one-half per centum of the monies received by the department
52 pursuant to the provisions of this section shall be deposited to the
53 credit of the emergency highway reconditioning and preservation fund
54 reserve account established pursuant to the provisions of paragraph (b)
55 of subdivision two of former section eighty-nine of the state finance
56 law. Beginning on April first, nineteen hundred ninety, an additional

1 twelve and one-half per centum of the moneys received by the department
2 pursuant to the provisions of this section shall be deposited to the
3 credit of the emergency highway construction and reconstruction fund
4 reserve account established pursuant to the provisions of paragraph (b)
5 of subdivision two of former section eighty-nine-a of the state finance
6 law. Beginning on April first, nineteen hundred ninety-one, an addi-
7 tional twelve and one-half per centum of the moneys received by the
8 department pursuant to the provisions of this section shall be deposited
9 to the credit of the emergency highway reconditioning and preservation
10 fund reserve account established pursuant to the provisions of paragraph
11 (b) of subdivision two of former section eighty-nine of the state
12 finance law. Beginning on April first, nineteen hundred ninety-one, an
13 additional twelve and one-half per centum of the moneys received by the
14 department pursuant to the provisions of this section shall be deposited
15 to the credit of the emergency highway construction and reconstruction
16 fund reserve account established pursuant to the provisions of paragraph
17 (b) of subdivision two of former section eighty-nine-a of the state
18 finance law. Beginning on April first, two thousand three, all of the
19 moneys received by the department pursuant to the provisions of this
20 section shall be deposited in the dedicated fund accounts pursuant to
21 subdivision (d) of section three hundred one-j of this chapter.

22 2. The full amount of the tax imposed by this section shall apply to
23 sales of motor fuel at prices up to two dollars and twenty-five cents
24 per gallon. If the average price of motor fuel in the state exceeds two
25 dollars and twenty-five cents per gallon, the amount of tax imposed by
26 this section shall be reduced by sixty-six hundredths of a percentage
27 point (.0066) for every increment of five cents increase in the cost of
28 motor fuel per gallon. The tax imposed by this section shall be
29 suspended entirely if the average price of motor fuel in the state
30 equals or exceeds three dollars per gallon. If the average price of
31 motor fuel in the state falls below three dollars per gallon, the tax
32 imposed by this section shall be assessed in increases of sixty-six
33 hundredths of a percentage point (.0066) for every increment of five
34 cents increase in the cost of motor fuel per gallon until the average
35 price of motor fuel in the state decreases to two dollars and twenty-
36 five cents per gallon, at which time the full amount of tax imposed by
37 this section shall apply to sales of motor fuel.

38 § 7. Subdivision (b) of section 1105 of the tax law is amended by
39 adding a new paragraph 5 to read as follows:

40 (5) Notwithstanding the provisions of of this subdivision, the full
41 amount of the tax imposed by this section shall apply to sales of motor
42 fuel at prices up to two dollars and twenty-five cents per gallon. If
43 the average price of motor fuel in the state exceeds two dollars and
44 twenty-five cents per gallon, the amount of tax imposed by this section
45 shall be reduced by one-quarter of a percentage point (.0025) for every
46 increment of five cents increase in the cost of motor fuel per gallon.
47 The tax imposed by this section shall be suspended entirely if the aver-
48 age price of motor fuel in the state equals or exceeds three dollars per
49 gallon. If the average price of motor fuel in the state falls below
50 three dollars per gallon, the tax imposed by this section shall be
51 assessed in increases of one-quarter of a percentage point (.0025) for
52 every increment of five cents increase in the cost of motor fuel per
53 gallon until the average price of motor fuel in the state decreases to
54 two dollars and twenty-five cents per gallon, at which time the full
55 amount of tax imposed by this section shall apply to sales of motor
56 fuel.

1 § 8. Section 301-a of the tax law is amended by adding a new subdivi-
2 sion (n) to read as follows:

3 (n) Notwithstanding the provisions of this subdivision, the full
4 amount of tax imposed by this section shall only apply when the average
5 price of motor fuel in the state is two dollars and twenty-five cents or
6 less. If the average price of motor fuel exceeds two dollars and twen-
7 ty-five cents, the amount of tax imposed by this section shall be
8 reduced by one-quarter of a percentage point (.0025) for every increment
9 of five cents increase in the cost of motor fuel per gallon. The tax
10 imposed by this section shall be suspended entirely if the average price
11 of motor fuel in the state equals or exceeds three dollars per gallon.
12 If the average price of motor fuel in the state falls below three
13 dollars per gallon, the tax imposed by this section shall be assessed in
14 increases of one-quarter of a percentage point (.0025) for every incre-
15 ment of five cents increase in the cost of motor fuel per gallon until
16 the average price of motor fuel in the state decreases to two dollars
17 and twenty-five cents per gallon, at which time the full amount of tax
18 imposed by this article shall apply.

19 § 9. Section 1201 of the tax law is amended by adding a new subdivi-
20 sion (n) to read as follows:

21 (n) Any city in this state having a population of one million or more,
22 acting through its local legislative body, may impose limitations on
23 taxes on diesel motor fuel and motor fuel in accordance with the
24 provisions of subdivision (b) of section eleven hundred five of this
25 chapter.

26 § 10. Section 1202 of the tax law is amended by adding a new subdivi-
27 sion (h) to read as follows:

28 (h) Any county in this state, except a county wholly within a city,
29 acting through its local legislative body, may impose limitations on
30 taxes on diesel motor fuel and motor fuel in accordance with the
31 provisions of subdivision (b) of section eleven hundred five of this
32 chapter.

33 § 11. The tax law is amended by adding a new section 50 to read as
34 follows:

35 § 50. Compliance. Every person engaged in the retail sale of motor
36 fuel or diesel motor fuel or a distributor of such fuels, shall comply
37 with the provisions of sections two hundred eighty-two-a, two hundred
38 eighty-two-b, two hundred eighty-two-c, two hundred eighty-four, two
39 hundred eighty-four-a, two hundred eighty-four-c, eleven hundred five,
40 twelve hundred one, twelve hundred two, and three hundred one-a of this
41 chapter by reducing the prices charged for motor fuel and Diesel motor
42 fuel in an amount equal to any reduction in taxes prepaid by the
43 distributor or imposed on retail customers resulting from the suspension
44 of taxes on motor fuel and Diesel motor fuel under those sections.

45 § 12. This act shall take effect on the ninetieth day after it shall
46 have become a law and shall apply to sales of diesel motor fuel and
47 motor fuel occurring on and after such date.