

# 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.