9498

IN ASSEMBLY

March 10, 2022

Introduced by M. of A. HUNTER, WOERNER, JONES -- read once and referred to the Committee on Ways and Means

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	<u>§ 47. Cap on sales tax for the sale of motor fuel and diesel motor</u>
4	fuel. (a) For purposes of this section:
5	(1) "Motor fuel" and "diesel motor fuel" shall have the same meaning
б	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	<u>diesel motor fuel at retail.</u>
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27	deemed repealed one year after such date.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 <u>italics</u> (underscored) is new; matter in brackets [-] is old law to be omitted.

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