

S08539 Summary:

BILL NO	S08539A
SAME AS	SAME AS <u>A09498-</u> <u>A</u>
SPONSOR	MANNION
COSPNSR	MAYER
MLTSPNSR	

Add \$47, Tax L

Establishes a twenty-five and three quarters cents per gallon cap on the amount of tax charged on the sale of motor fuel and diesel motor fuel; directs retail sellers to adjust the cost of motor fuel and diesel motor fuel to reflect such cap.

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S08539 Actions:

BILL NO	S08539A
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03/09/2022 REFERRED TO BUDGET AND REVENUE

03/11/2022 AMEND (T) AND RECOMMIT TO BUDGET AND REVENUE

03/11/2022 PRINT NUMBER 8539A

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S08539 Memo:

Memo not available

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S08539 Text:

STATE OF NEW YORK

8539--A

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 --
committee discharged, bill amended, ordered
reprinted as amended and
recommitted to said committee

AN ACT to amend the tax law, in relation to
establishing a cap on the
amount of tax charged on the sale of motor fuel
and diesel motor fuel;
and providing for the repeal of such provisions
upon expiration there-
of

The People of the State of New York, represented
in Senate and Assem-
bly, 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 tax for the sale of motor fuel
and diesel motor fuel.

4 (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
15 section two hundred eighty-
16 two of this chapter.

17 (b) Notwithstanding any other law, rule or
18 regulation to the contrary,

19 there shall be established a cap on the tax of
20 motor fuel and diesel

21 motor fuel of twenty-five and three quarters cents
22 per gallon total. Of

23 the twenty-five and three quarters cents, up to
24 seventeen cents shall be

20 allocated to the state and up to eight and three
quarters cents shall be

21 allocated to the county or city in which the
filling station is located.

22 The following New York state taxes shall equal
seventeen cents in total-

23 ity:

24 (1) New York state petroleum business tax;

EXPLANATION--Matter in italics (underscored) is
new; matter in brackets

[-] is old law to be omitted.

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2

1 (2) New York state spill tax;

2 (3) New York state petroleum testing fee;

3 (4) New York state excise tax;

4 (5) New York state sales tax; and

5 (6) any other New York state tax or fee

enacted after the effective

6 date of this section and any like tax imposed
pursuant to the authority

7 of article twenty-nine of this chapter.

8 (c) Notwithstanding any other law, rule or
regulation to the contrary,

9 retail sellers shall adjust the cost of motor fuel
and diesel motor fuel

10 to reflect the maximum twenty-five cents per
gallon tax established

11 pursuant to this section.

12 § 2. This act shall take effect immediately and
shall expire and be

13 deemed repealed one year after such date.