

S09516 Text:

STATE OF NEW YORK

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9516--A

IN SENATE

July 29, 2022

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Introduced by Sen. MATTERA -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the general business law, in relation to suspending taxes on gasoline and similar motor fuels between April 1, 2022 and September 5, 2023; and to amend the state finance law, in relation to dedicated highway and bridge trust fund set asides; 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 289-g to  
2 read as follows:

3        § 289-g. Exemption period for tax on gasoline and  
4 similar motor fuels.

5        Notwithstanding any other law, rule or regulation  
6 to the contrary, taxes

7        pursuant to the provisions of this article shall  
8 not be imposed on sales

9        made during the period commencing April first, two  
10 thousand twenty-two

11        and ending September fifth, two thousand twenty-  
12 three.

13        § 2. Subdivision (a) of section 1115 of the  
14 tax law is amended by

15        adding a new paragraph 47 to read as follows:

16        (47) Notwithstanding any other provision of law  
17 to the contrary, motor

18        fuel and diesel motor fuel suitable for use in  
19 operation of a motor

20        vehicle engine, on sales made during the period  
21 commencing April first,

22        two thousand twenty-two and ending September fifth,  
23 two thousand twen-

24        ty-three. This paragraph only pertains to  
25 taxes imposed by sections

26        eleven hundred five and eleven hundred ten of this  
27 article.

28        § 3. Section 301-b of the tax law is amended by  
29 adding a new subdivi-

30        sion (k) to read as follows:

31        (k) Any gallonage sold by a petroleum  
32 business during the period

33        commencing April first, two thousand twenty-two  
34 and ending September

35        fifth, two thousand twenty-three.

36        § 4. Section 392-i of the general business law,  
37 as amended by section

38        5 of part M-1 of chapter 109 of the laws of 2006,  
39 is amended to read as

40        follows:

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

43        [-] is old law to be omitted.

1 § 392-i. Prices reduced to reflect change in  
sales tax computation.

2 Every person engaged in the retail sale of motor  
fuel and/or diesel

3 motor fuel or a distributor of such fuels,  
as defined in article

4 twelve-A of the tax law, shall reduce the price  
such person charges for

5 motor fuel and/or diesel motor fuel in an amount  
equal to any reduction

6 in taxes prepaid by the distributor or paid by  
retail customers result-

7 ing from computing sales and compensating use and  
other taxes at a cents

8 per gallon rate pursuant to the provisions of  
paragraph two of subdivi-

9 sion (e) and subdivision (m) of section eleven  
hundred eleven of the tax

10 law, section two hundred eighty-nine-g of the tax  
law, paragraph forty-

11 seven of subdivision (a) of section eleven  
hundred fifteen of the tax

12 law, and section three hundred one-b of the tax  
law.

13 § 5. Paragraph (f) of subdivision 3 of section  
89-b of the state

14 finance law, as amended by chapter 56 of the laws  
of 1993, is amended to

15 read as follows:

16 (f) In the event that the amount set aside by the  
comptroller pursuant

17 to paragraph (e) of this subdivision is not  
sufficient to meet the dedi-

18 cated highway and bridge trust fund  
cooperative agreement payments

19 required pursuant to a certificate or  
certificates submitted by the

20 chairperson pursuant to subdivision two of section  
three hundred eight-

21 y-five of the public authorities law, the  
comptroller shall immediately

22 transfer first from the highway and bridge capital  
account, and then, if  
23 necessary, from the general fund to the special  
obligation reserve and  
24 payment account, an amount which, when combined  
with the amount set  
25 aside pursuant to paragraph (e) of this  
subdivision, shall be sufficient  
26 to make the dedicated highway and bridge trust  
fund cooperative agree-  
27 ment payments required pursuant to such  
certificate or certificates.

28 Following such an event, the comptroller shall,  
immediately set aside

29 the amounts required pursuant to paragraph (e) of  
this subdivision, set

30 aside and pay the next moneys received by the  
special obligation reserve

31 and payment account to reimburse the general fund  
for moneys which were

32 transferred to the special obligation reserve and  
payment account pursu-

33 ant to this paragraph. Such amounts shall be set  
aside until the full

34 amount of moneys transferred from the general  
fund shall have been set

35 aside and any such moneys set aside shall be  
transferred to the general

36 fund no later than the last day of each  
month, provided, however,

37 following such an event occurring between April  
first, two thousand

38 twenty-two, and September fifth, two thousand  
twenty-three the special

39 obligation reserve and payment account shall not  
reimburse the general

40 fund for moneys, which were transferred to  
the special obligation

41 reserve and payment account.

42 § 6. Notwithstanding any law to the contrary, a  
municipality may make

43 the election to eliminate all taxes on gasoline  
and diesel motor fuel

44 pursuant to sections 1107 and 1108 of the tax law  
or article 29 of the  
45 tax law beginning April 1, 2022 and ending after  
September 5, 2023, by  
46 local law, ordinance or resolution, if such  
municipality mails, by  
47 certified or registered mail, a certified copy of  
such local law, ordi-  
48 nance or resolution to the commissioner of taxation  
and finance at his  
49 or her office in Albany.  
50 § 7. Notwithstanding any other provision of law  
to the contrary, the  
51 commissioner of taxation and finance shall  
promulgate and/or amend rules  
52 and regulations necessary to allow for a refund  
of taxes which were  
53 prepaid on any product exempted by this act.  
54 § 8. This act shall take effect immediately  
and shall expire and be  
55 deemed repealed September 5, 2023.