

STATE OF NEW YORK

2425

2023-2024 Regular Sessions

IN ASSEMBLY

January 26, 2023

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

AN ACT to amend the tax law, in relation to  
computing sales and compen-  
sating use tax on retail sales of motor fuel and  
diesel motor fuel at  
a rate of cents per gallon

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

1 Section 1. Subdivision (m) of section 1111 of  
the tax law is amended

2 by adding a new paragraph 8 to read as follows:

3 (8) The sales and compensating use taxes imposed  
by subpart B of part

4 one of article twenty-nine of this chapter in  
regard to retail sales of

5 motor fuel and diesel motor fuel shall be computed,  
as determined quar-

6 terly by the commissioner, at a rate of cents per  
7 gallon, rounded to the  
8 nearest cent, multiplied by the cost of the fuel.

8 § 2. Paragraph 2 of subdivision (e) of section  
1111 of the tax law is  
9 amended by adding a new subparagraph (iv) to read  
as follows:

10 (iv) Where motor fuel is imported, manufactured  
11 or sold in, or diesel  
12 motor fuel is sold or used in this state, the sales  
13 and compensating use  
14 taxes imposed by subpart B of part one of  
15 article twenty-nine of this  
16 chapter as computed pursuant to subdivision (m) of  
17 this section shall be  
18 prepaid pursuant to section eleven hundred two of  
19 this article on each  
20 gallon of fuel.

16 § 3. This act shall take effect on the first day  
of a sales tax quar-  
17 terly period, as described in subdivision (b) of  
section 1136 of the tax  
18 law, next commencing at least ninety days after the  
date this act shall  
19 have become a law and shall apply in  
accordance with the applicable  
20 transitional provisions of sections 1106 and 1217  
of the tax law.

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

[-] is old law to be omitted.