

STATE OF NEW YORK

2174

2023-2024 Regular Sessions

IN SENATE

January 19, 2023

Introduced by Sens. TEDISCO, BORRELLO, GALLIVAN,
PALUMBO, WEIK -- read
twice and ordered printed, and when printed to
be committed to the
Committee on Budget and Revenue

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 Assem-
bly, 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

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

[~~-~~] is old law to be omitted.

1 which preclude the collection of such tax by reason
of the United States

2 constitution and of laws of the United States
enacted pursuant thereto.

3 Provided, further, no Diesel motor fuel shall be
included in the measure

4 of the tax unless it shall have previously come to
rest within the mean-

5 ing of federal decisional law interpreting the
United States constitu-

6 tion. All tax for the period for which a return is
required to be filed

7 shall be due on the date limited for the filing
of the return for such

8 period, regardless of whether a return is filed
as required by this

9 article or whether the return which is filed
correctly shows the amount

10 of tax due.

11 1-a. 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
24 motor fuel in the state
25 decreases to two dollars and twenty-five cents per
26 gallon, at which time
27 the full amount of tax imposed by this section
28 shall apply to sales of
29 motor fuel.

30 § 2. Section 282-b of the tax law, as amended by
31 section 1 of part EE
32 of chapter 63 of the laws of 2000, is amended to
33 read as follows:

34 § 282-b. Additional Diesel motor fuel tax. 1.
35 In addition to the tax
36 imposed by section two hundred eighty-two-a of this
37 [~~chapter~~] article, a
38 like tax shall be imposed at the rate of three
39 cents per gallon upon
40 sale or use within the state of Diesel motor fuel
41 or upon the delivery
42 of Diesel motor fuel to a filling station or into
43 the fuel tank of a
44 motor vehicle for use in the operation
45 thereof. Except as otherwise
46 provided in this section, all of the provisions of
47 this article shall
48 apply with respect to the additional tax imposed
49 by this section to the
50 same extent as if it were imposed by said section
51 two hundred eighty-
52 two-a. Beginning on April first, nineteen hundred
53 ninety-one, four and
54 one-sixth per centum of the moneys received by the
55 department pursuant
56 to the provisions of this section shall be
57 deposited to the credit of
58 the emergency highway reconditioning and
59 preservation fund reserve
60 account established pursuant to the provisions
61 of paragraph (b) of
62 subdivision two of former section eighty-nine of
63 the state finance law.
64 Beginning on April first, nineteen hundred
65 ninety-one, four and one-

45 sixth per centum of the moneys received by the
department pursuant to
46 the provisions of this section shall be deposited
to the credit of the
47 emergency highway construction and reconstruction
fund reserve account
48 established pursuant to the provisions of
paragraph (b) of subdivision
49 two of former section eighty-nine-a of the state
finance law. Beginning
50 on April first, nineteen hundred ninety-two, an
additional eight and
51 one-third per centum of the moneys received by the
department pursuant
52 to the provisions of this section shall be
deposited to the credit of
53 the emergency highway reconditioning and
preservation fund reserve
54 account established pursuant to the provisions
of paragraph (b) of
55 subdivision two of former section eighty-nine of
the state finance law.
56 Beginning on April first, nineteen hundred
ninety-two, an additional

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1 eight and one-third 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, two thousand one,
seventy-five per centum
7 of the moneys received by the department pursuant
to the provisions of
8 this section shall be deposited in the dedicated
fund accounts pursuant
9 to subdivision (d) of section three hundred
one-j of this chapter.

10 Beginning on April first, two thousand three, all
of the moneys received
11 by the department pursuant to the provisions of
this section shall be
12 deposited in the dedicated fund accounts pursuant
to subdivision (d) of
13 section three hundred one-j of this chapter.

14 2. The full amount of the tax imposed by this
section shall apply to
15 sales of motor fuel at prices up to two dollars
and twenty-five cents
16 per gallon. If the average price of motor fuel in
the state exceeds two
17 dollars and twenty-five cents per gallon, the
amount of tax imposed by
18 this section shall be reduced by two-tenths of a
percentage point (.002)
19 for every increment of five cents increase in the
cost of motor fuel per
20 gallon. The tax imposed by this section shall be
suspended entirely if
21 the average price of motor fuel in the state
equals or exceeds three
22 dollars per gallon. If the average price of motor
fuel in the state
23 falls below three dollars per gallon, the tax
imposed by this section
24 shall be assessed in increases of two-tenths of
a percentage point
25 (.002) for every increment of five cents increase
in the cost of motor
26 fuel per gallon until the average price of motor
fuel in the state
27 decreases to two dollars and twenty-five cents per
gallon, at which time
28 the full amount of tax imposed by this section
shall apply to sales of
29 motor fuel.

30 § 3. Section 282-c of the tax law, as amended by
section 2 of part EE
31 of chapter 63 of the laws of 2000, is amended to
read as follows:

32 § 282-c. Supplemental Diesel motor fuel tax.
1. In addition to the

33 taxes imposed by sections two hundred eighty-
two-a and two hundred
34 eighty-two-b of this [~~chapter~~] article, a like
tax shall be imposed at
35 the rate of one cent per gallon upon the sale or
use within the state of
36 Diesel motor fuel or upon the delivery of Diesel
motor fuel to a filling
37 station or into the fuel tank of a motor vehicle
for use in the opera-
38 tion thereof. Except for paragraph (b) of
subdivision three of section
39 two hundred eighty-nine-c of this article, all the
provisions of this
40 article shall apply with respect to the
supplemental tax imposed by this
41 section to the same extent as if it were
imposed by said section two
42 hundred eighty-two-a. On and after the first day
of October, nineteen
43 hundred seventy-two, twenty-five per centum of
the monies received by
44 the department pursuant to the provisions of
this section shall be
45 deposited to the credit of the emergency
highway reconditioning and
46 preservation fund established pursuant to the
provisions of former
47 section eighty-nine of the state finance law.
Beginning on April first,
48 nineteen hundred eighty-three, twenty-five per
centum of the monies
49 received by the department pursuant to the
provisions of this section
50 shall be deposited to the credit of the emergency
highway construction
51 and reconstruction fund established pursuant to the
provisions of former
52 section eighty-nine-a of the state finance
law. Beginning on April
53 first, nineteen hundred ninety, an additional
twelve and one-half per
54 centum of the moneys received by the
department pursuant to the

55 provisions of this section shall be deposited to
the credit of the emer-

56 gency highway reconditioning and preservation
fund reserve account

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1 established pursuant to the provisions of
paragraph (b) of subdivision

2 two of former section eighty-nine of the state
finance law. Beginning on

3 April first, nineteen hundred ninety, an additional
twelve and one-half

4 per centum of the moneys received by the
department pursuant to the

5 provisions of this section shall be deposited to
the credit of the emer-

6 gency highway construction and reconstruction
fund reserve account

7 established pursuant to the provisions of
paragraph (b) of subdivision

8 two of former section eighty-nine-a of the state
finance law. Beginning

9 on April first, nineteen hundred ninety-one, an
additional twelve and

10 one-half per centum of the moneys received by the
department pursuant to

11 the provisions of this section shall be deposited
to the credit of the

12 emergency highway reconditioning and preservation
fund reserve account

13 established pursuant to the provisions of paragraph
(b) of subdivision

14 two of former section eighty-nine of the state
finance law. Beginning on

15 April first, nineteen hundred ninety-one, an
additional twelve and one-

16 half per centum of the moneys received by the
department pursuant to the

17 provisions of this section shall be deposited to
the credit of the emer-

18 gency construction and reconstruction fund reserve
account established

19 pursuant to the provisions of paragraph (b) of
subdivision two of former

20 section eighty-nine-a of the state finance
law. Beginning on April

21 first, two thousand three, all of the moneys
received by the department

22 pursuant to the provisions of this section
shall be deposited in the

23 dedicated fund accounts pursuant to subdivision
(d) of section three

24 hundred one-j of this chapter.

25 2. The full amount of the tax imposed by this
section shall apply to

26 sales of motor fuel at prices up to two dollars
and twenty-five cents

27 per gallon. If the average price of motor fuel in
the state exceeds two

28 dollars and twenty-five cents per gallon, the
amount of tax imposed by

29 this section shall be reduced by sixty-six
hundredths of a percentage

30 point (.0066) for every increment of five cents
increase in the cost of

31 motor fuel per gallon. The tax imposed by
this section shall be

32 suspended entirely if the average price of
motor fuel in the state

33 equals or exceeds three dollars per gallon. If
the average price of

34 motor fuel in the state falls below three
dollars per gallon, the tax

35 imposed by this section shall be assessed in
increases of sixty-six

36 hundredths of a percentage point (.0066) for
every increment of five

37 cents increase in the cost of motor fuel per gallon
until the average

38 price of motor fuel in the state decreases to
two dollars and twenty-

39 five cents per gallon, at which time the full
amount of tax imposed by

40 this section shall apply to sales of motor fuel.

41 § 4. Subdivision 1 of section 284 of the tax
law, as amended by chap-

42 ter 276 of the laws of 1986, is amended and a new
subdivision 3 is added

43 to read as follows:

44 1. [~~There~~] Subject to the provisions of
subdivision three of this

45 section, there is hereby levied and imposed an
excise tax of four cents

46 per gallon upon motor fuel (a) imported into or
caused to be imported

47 into the state by a distributor for use,
distribution, storage or sale

48 in the state or upon motor fuel which is produced,
refined, manufactured

49 or compounded by a distributor in the state (which
acts shall hereinaft-

50 er in this subdivision be encompassed by the phrase
"imported or manu-

51 factured") or (b) if the tax has not been imposed
prior to its sale in

52 this state, which is sold by a distributor (which
act, in conjunction

53 with the acts described in paragraph (a) of
this subdivision, shall

54 hereinafter in this article be encompassed by
the phrase "imported,

55 manufactured or sold"), except when imported,
manufactured or sold under

56 circumstances which preclude the collection of such
tax by reason of the

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1 United States constitution and of laws of the
United States enacted

2 pursuant thereto or when imported or manufactured
by an organization

3 described in paragraph one or two of subdivision
(a) of section eleven

4 hundred sixteen of this chapter or a hospital
included in the organiza-

5 tions described in paragraph four of such
subdivision for its own use or

6 consumption and except kero-jet fuel when imported
or manufactured by an

7 airline for use in its airplanes. Provided,
further, no motor fuel shall

8 be included in the measure of the tax unless it
shall have previously
9 come to rest within the meaning of federal
decisional law interpreting
10 the United States constitution. All tax for the
period for which a
11 return is required to be filed shall be due on the
date limited for the
12 filing of the return for such period, regardless of
whether a return is
13 filed by such distributor as required by this
article or whether the
14 return which is filed correctly shows the amount of
tax due.

15 3. The full amount of the tax imposed by this
section shall apply to
16 sales of motor fuel at prices up to two dollars
and twenty-five cents
17 per gallon. If the average price of motor fuel in
the state exceeds two
18 dollars and twenty-five cents per gallon, the
amount of tax imposed by
19 this section shall be reduced by one-quarter of
a percentage point
20 (.0025) for every increment of five cents increase
in the cost of motor
21 fuel per gallon. The tax imposed by this section
shall be suspended
22 entirely if the average price of motor fuel
in the state equals or
23 exceeds three dollars per gallon. If the average
price of motor fuel in
24 the state falls below three dollars per gallon,
the tax imposed by this
25 section shall be assessed in increases of one-
quarter of a percentage
26 point (.0025) for every increment of five cents
increase in the cost of
27 motor fuel per gallon until the average price of
motor fuel in the state
28 decreases to two dollars and twenty-five cents per
gallon, at which time
29 the full amount of tax imposed by this section
shall apply to sales of

30 motor fuel.

31 § 5. Section 284-a of the tax law, as amended by
section 3 of part EE

32 of chapter 63 of the laws of 2000, is amended to
read as follows:

33 § 284-a. Additional motor fuel tax. 1. In
addition to the tax imposed

34 by section two hundred eighty-four of this
[~~chapter~~] article, a like tax

35 shall be imposed at the rate of three cents per
gallon upon motor fuel

36 imported, manufactured or sold within this state
by a distributor.

37 Except as otherwise provided in this section, all
the provisions of this

38 article except subdivision two of section two
hundred eighty-nine-e of

39 this article shall apply with respect to the
additional tax imposed by

40 this section to the same extent as if it were
imposed by said section

41 two hundred eighty-four. Beginning on April
first, nineteen hundred

42 ninety-one, four and one-sixth per centum of the
moneys received by the

43 department pursuant to the provisions of this
section shall be deposited

44 to the credit of the emergency highway
reconditioning and preservation

45 fund reserve account established pursuant to the
provisions of paragraph

46 (b) of subdivision two of former section
eighty-nine of the state

47 finance law. Beginning on April first, nineteen
hundred ninety-one,

48 four and one-sixth per centum of the moneys
received by the department

49 pursuant to the provisions of this section shall
be deposited to the

50 credit of the emergency highway construction
and reconstruction fund

51 reserve account established pursuant to the
provisions of paragraph (b)

52 of subdivision two of former section eighty-nine-a
of the state finance

53 law. Beginning on April first, nineteen hundred
ninety-two, an addi-

54 tional eight and one-third per centum of the
moneys received by the

55 department pursuant to the provisions of this
section shall be deposited

56 to the credit of the emergency highway
reconditioning and preservation

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1 fund reserve account established pursuant to the
provisions of paragraph

2 (b) of subdivision two of former section
eighty-nine of the state

3 finance law. Beginning on April first, nineteen
hundred ninety-two, an

4 additional eight and one-third per centum of the
moneys received by the

5 department pursuant to the provisions of this
section shall be deposited

6 to the credit of the emergency highway construction
and reconstruction

7 fund reserve account established pursuant to the
provisions of paragraph

8 (b) of subdivision two of former section
eighty-nine-a of the state

9 finance law. Beginning on April first, two
thousand, seventy-five per

10 centum of the moneys received by the
department pursuant to the

11 provisions of this section shall be deposited in
the dedicated fund

12 accounts pursuant to subdivision (d) of section
three hundred one-j of

13 this chapter. Beginning on April first, two
thousand three, all of the

14 moneys received by the department pursuant to
the provisions of this

15 section shall be deposited in the dedicated fund
accounts pursuant to

16 subdivision (d) of section three hundred one-j of
this chapter.

17 2. The full amount of the tax imposed by this
18 section shall apply to
19 sales of motor fuel at prices up to two dollars
20 and twenty-five cents
21 per gallon. If the average price of motor fuel in
22 the state exceeds two
23 dollars and twenty-five cents per gallon, the
24 amount of tax imposed by
25 this section shall be reduced by two-tenths of a
26 percentage point (.002)
27 for every increment of five cents increase in the
28 cost of motor fuel per
29 gallon. The tax imposed by this section shall be
30 suspended entirely if
31 the average price of motor fuel in the state
32 equals or exceeds three
33 dollars per gallon. If the average price of
34 motor fuel in the state
35 falls below three dollars per gallon, the tax
36 imposed by this section
37 shall be assessed in increases of two-tenths
38 of a percentage point
39 (.002) for every increment of five cents increase
40 in the cost of motor
41 fuel per gallon until the average price of
42 motor fuel in the state
43 decreases to two dollars and twenty-five cents per
44 gallon, at which time
45 the full amount of tax imposed by this section
46 shall apply to sales of
47 motor fuel.

33 § 6. Section 284-c of the tax law, as amended by
section 4 of part EE
34 of chapter 63 of the laws of 2000, is amended to
read as follows:

35 § 284-c. Supplemental motor fuel tax. 1. In
addition to the taxes
36 imposed by sections two hundred eighty-
four and two hundred
37 eighty-four-a of this [~~chapter~~] article, a like tax
shall be imposed at
38 the rate of one cent per gallon upon motor fuel
imported, manufactured

39 or sold within this state by a distributor. Except
for paragraph (b) of
40 subdivision three of section two hundred eighty-
nine-c of this article,
41 all the provisions of this article shall apply
with respect to the
42 supplemental tax imposed by this section to the
same extent as if it
43 were imposed by said section two hundred eighty-
four. On and after the
44 first day of October, nineteen hundred
seventy-two, twenty-five per
45 centum of the monies received by the
department pursuant to the
46 provisions of this section shall be deposited to
the credit of the emer-
47 gency highway reconditioning and preservation fund
established pursuant
48 to the provisions of former section eighty-nine of
the state finance
49 law. Beginning on April first, nineteen hundred
eighty-three, twenty-
50 five per centum of the monies received by the
department pursuant to the
51 provisions of this section shall be deposited to
the credit of the emer-
52 gency highway construction and reconstruction fund
established pursuant
53 to the provisions of former section eighty-nine-a
of the state finance
54 law. Beginning on April first, nineteen hundred
ninety, an additional
55 twelve and one-half per centum of the monies
received by the department
56 pursuant to the provisions of this section shall
be deposited to the

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1 credit of the emergency highway reconditioning
and preservation fund
2 reserve account established pursuant to the
provisions of paragraph (b)
3 of subdivision two of former section eighty-nine
of the state finance

4 law. Beginning on April first, nineteen hundred
ninety, an additional
5 twelve and one-half per centum of the moneys
received by the department
6 pursuant to the provisions of this section
shall be deposited to the
7 credit of the emergency highway construction and
reconstruction fund
8 reserve account established pursuant to the
provisions of paragraph (b)
9 of subdivision two of former section eighty-nine-a
of the state finance
10 law. Beginning on April first, nineteen hundred
ninety-one, an addi-
11 tional twelve and one-half per centum of the
moneys received by the
12 department pursuant to the provisions of this
section shall be deposited
13 to the credit of the emergency highway
reconditioning and preservation
14 fund reserve account established pursuant to the
provisions of paragraph
15 (b) of subdivision two of former section
eighty-nine of the state
16 finance law. Beginning on April first, nineteen
hundred ninety-one, an
17 additional twelve and one-half per centum of the
moneys received by the
18 department pursuant to the provisions of this
section shall be deposited
19 to the credit of the emergency highway
construction and reconstruction
20 fund reserve account established pursuant to the
provisions of paragraph
21 (b) of subdivision two of former section eighty-
nine-a of the state
22 finance law. Beginning on April first, two
thousand three, all of the
23 moneys received by the department pursuant to the
provisions of this
24 section shall be deposited in the dedicated fund
accounts pursuant to
25 subdivision (d) of section three hundred one-j of
this chapter.

26 2. The full amount of the tax imposed by this
27 section shall apply to
28 sales of motor fuel at prices up to two dollars
29 and twenty-five cents
30 per gallon. If the average price of motor fuel in
31 the state exceeds two
32 dollars and twenty-five cents per gallon, the
33 amount of tax imposed by
34 this section shall be reduced by sixty-six
35 hundredths of a percentage
36 point (.0066) for every increment of five cents
37 increase in the cost of
38 motor fuel per gallon. The tax imposed by
39 this section shall be
40 suspended entirely if the average price of
41 motor fuel in the state
42 equals or exceeds three dollars per gallon. If
43 the average price of
44 motor fuel in the state falls below three
45 dollars per gallon, the tax
46 imposed by this section shall be assessed in
47 increases of sixty-six
48 hundredths of a percentage point (.0066) for
49 every increment of five
50 cents increase in the cost of motor fuel per gallon
51 until the average
52 price of motor fuel in the state decreases to
53 two dollars and twenty-
54 five cents per gallon, at which time the full
55 amount of tax imposed by
56 this section shall apply to sales of motor fuel.

57 § 7. Subdivision (b) of section 1105 of the
58 tax law is amended by

59 adding a new paragraph 5 to read as follows:

60 (5) Notwithstanding the provisions of of this
61 subdivision, the full
62 amount of the tax imposed by this section shall
63 apply to sales of motor
64 fuel at prices up to two dollars and twenty-five
65 cents per gallon. If
66 the average price of motor fuel in the state
67 exceeds two dollars and
68 twenty-five cents per gallon, the amount of tax
69 imposed by this section

49 shall be reduced by one-quarter of a percentage
point (.0025) for every
50 increment of five cents increase in the cost of
motor fuel per gallon.
51 The tax imposed by this section shall be suspended
entirely if the aver-
52 age price of motor fuel in the state equals or
exceeds three dollars per
53 gallon. If the average price of motor fuel in
the state falls below
54 three dollars per gallon, the tax imposed by
this section shall be
55 assessed in increases of one-quarter of a
percentage point (.0025) for
56 every increment of five cents increase in the cost
of motor fuel per

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1 gallon until the average price of motor fuel in
the state decreases to
2 two dollars and twenty-five cents per gallon, at
which time the full
3 amount of tax imposed by this section shall
apply to sales of motor
4 fuel.

5 § 8. Section 301-a of the tax law is amended by
adding a new subdivi-
6 sion (n) to read as follows:

7 (n) Notwithstanding the provisions of this
subdivision, the full
8 amount of tax imposed by this section shall only
apply when the average
9 price of motor fuel in the state is two dollars and
twenty-five cents or
10 less. If the average price of motor fuel exceeds
two dollars and twen-
11 ty-five cents, the amount of tax imposed by
this section shall be
12 reduced by one-quarter of a percentage point
(.0025) for every increment
13 of five cents increase in the cost of motor fuel
per gallon. The tax
14 imposed by this section shall be suspended entirely
if the average price

15 of motor fuel in the state equals or exceeds
16 three dollars per gallon.

17 If the average price of motor fuel in the state
18 falls below three

19 dollars per gallon, the tax imposed by this section
20 shall be assessed in

21 increases of one-quarter of a percentage point
22 (.0025) for every incre-

23 ment of five cents increase in the cost of motor
24 fuel per gallon until

25 the average price of motor fuel in the state
26 decreases to two dollars

27 and twenty-five cents per gallon, at which time the
28 full amount of tax

29 imposed by this article shall apply.

30 § 9. Section 1201 of the tax law is amended by
adding a new subdivi-

31 sion (n) to read as follows:

32 (n) Any city in this state having a population of
33 one million or more,

34 acting through its local legislative body, may
35 impose limitations on

36 taxes on diesel motor fuel and motor fuel
37 in accordance with the

38 provisions of subdivision (b) of section eleven
39 hundred five of this

40 chapter.

41 § 10. Section 1202 of the tax law is amended by
adding a new subdivi-

42 sion (h) to read as follows:

43 (h) Any county in this state, except a county
44 wholly within a city,

45 acting through its local legislative body, may
46 impose limitations on

47 taxes on diesel motor fuel and motor fuel in
48 accordance with the

49 provisions of subdivision (b) of section eleven
50 hundred five of this

51 chapter.

52 § 11. The tax law is amended by adding a
section 48 to read as

53 follows:

54 § 48. Compliance. Every person engaged in the
55 retail sale of motor

40 fuel or diesel motor fuel or a distributor of such
fuels, shall comply
41 with the provisions of sections two hundred
eighty-two-a, two hundred
42 eighty-two-b, two hundred eighty-two-c, two
hundred eighty-four, two
43 hundred eighty-four-a, two hundred eighty-four-c,
eleven hundred five,
44 twelve hundred one, twelve hundred two, and three
hundred one-a of this
45 chapter by reducing the prices charged for motor
fuel and Diesel motor
46 fuel in an amount equal to any reduction in
taxes prepaid by the
47 distributor or imposed on retail customers
resulting from the suspension
48 of taxes on motor fuel and Diesel motor fuel under
those sections.

49 § 12. This act shall take effect on the
ninetieth day after it shall

50 have become a law and shall apply to sales of
diesel motor fuel and

51 motor fuel occurring on and after such date.