

STATE OF NEW YORK

5794

2025-2026 Regular Sessions

IN ASSEMBLY

February 20, 2025

Introduced by M. of 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 compensating 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 Assembly, 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 article
15 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.