

STATE OF NEW YORK

2093

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

Introduced by Sens. TEDISCO, BORRELLO, CANZONERI-FITZPATRICK, 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
23 increase in the cost of
24 motor fuel per gallon until the average price of
25 motor fuel in the state
26 decreases to two dollars and twenty-five cents per
27 gallon, at which time
28 the full amount of tax imposed by this section
29 shall apply to sales of
30 motor fuel.

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

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

44 Beginning on April first, nineteen hundred
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
30 shall apply to sales of
31 motor fuel.

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

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

34 § 284-a. Additional motor fuel tax. 1. In
addition to the tax imposed

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

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

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

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

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

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

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

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

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

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

45 to the credit of the emergency highway
reconditioning and preservation

46 fund reserve account established pursuant to the
provisions of paragraph

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

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

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

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

51 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
section shall apply to

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

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

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

21 this section shall be reduced by two-tenths of a
percentage point (.002)

22 for every increment of five cents increase in the
cost of motor fuel per

23 gallon. The tax imposed by this section shall be
suspended entirely if

24 the average price of motor fuel in the state
equals or exceeds three

25 dollars per gallon. If the average price of
motor fuel in the state

26 falls below three dollars per gallon, the tax
imposed by this section

27 shall be assessed in increases of two-tenths
of a percentage point

28 (.002) for every increment of five cents increase
in the cost of motor

29 fuel per gallon until the average price of
motor fuel in the state

30 decreases to two dollars and twenty-five cents per
gallon, at which time

31 the full amount of tax imposed by this section
shall apply to sales of

32 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
tax law is amended by
58 adding a new paragraph 5 to read as follows:
59 (5) Notwithstanding the provisions of of this
60 subdivision, the full
61 amount of the tax imposed by this section shall
62 apply to sales of motor
63 fuel at prices up to two dollars and twenty-five
64 cents per gallon. If
65 the average price of motor fuel in the state
66 exceeds two dollars and

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

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66 gallon until the average price of motor fuel in
67 the state decreases to
68 two dollars and twenty-five cents per gallon, at
69 which time the full
70 amount of tax imposed by this section shall
71 apply to sales of motor
72 fuel.

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

76 (n) Notwithstanding the provisions of this
77 subdivision, the full
78 amount of tax imposed by this section shall only
79 apply when the average
80 price of motor fuel in the state is two dollars and
81 twenty-five cents or
82 less. If the average price of motor fuel exceeds
83 two dollars and twen-
84 ty-five cents, the amount of tax imposed by
85 this section shall be
86 reduced by one-quarter of a percentage point
87 (.0025) for every increment
88 of five cents increase in the cost of motor fuel
89 per gallon. The tax

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

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

32 sion (n) to read as follows:

33 (n) Any city in this state having a population of
34 one million or more,
35 acting through its local legislative body, may
36 impose limitations on
37 taxes on diesel motor fuel and motor fuel
38 in accordance with the
39 provisions of subdivision (b) of section eleven
40 hundred five of this
41 chapter.

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

43 sion (h) to read as follows:

44 (h) Any county in this state, except a county
45 wholly within a city,
46 acting through its local legislative body, may
47 impose limitations on
48 taxes on diesel motor fuel and motor fuel in
49 accordance with the
50 provisions of subdivision (b) of section eleven
51 hundred five of this
52 chapter.

53 § 11. The tax law is amended by adding a new
section 50 to read as
54 follows:

39 § 50. Compliance. Every person engaged in the
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.