



Department of Taxation and Finance

Important:

The information concerning the Fuel Use Tax is out-of-date and is provided only for historical purposes.

For the most up-to-date information on the Fuel Use Tax, see [Fuel use tax/international fuel tax agreement \(IFTA\)](#), Tax Law §523(b), and 20 NYCRR 492.1(b)(1).

The TSB-M begins on page 2 below.

Tax Status of Voluntary Ambulance Services

Notice of Obsolescence

Effective June 1, 1985, Chapter 44 of the Laws of 1985 repealed section 284 (4) of the Tax Law. As a result, voluntary ambulance services are no longer exempt from the taxes imposed by Article 12-A of the Tax Law on purchases of motor fuel or diesel motor fuel.

TSB-M-78 (7) M, which explained this exemption, is in effect only for the period October 6, 1978, through May 31, 1985.

Beginning June 1, 1985, voluntary ambulance services must pay the Article 12-A taxes to their suppliers when purchasing motor fuel or diesel motor fuel. As of that date, they may apply for refund of the Article 12-A tax they pay on these motor fuel purchases. However, Article 12-A has no similar provision to provide voluntary ambulance services refunds of the Article 12-A tax they are required to pay on diesel motor fuel.