

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-79 (8)M  
Motor Fuel Tax  
October 4, 1979

Subject: Payment by the State to New York City  
Motor Fuel and Diesel Motor Fuel Taxes

Chapter 561 of the Laws of 1979 provides for an advance of the October, 1980 payment by the State to New York City of motor fuel and diesel motor fuel taxes to June, 1980, and provides that such payment shall be in the amount of \$15 million. If \$15 million exceeds or is less than the amount otherwise required to be paid over by section 112 of the Highway Law, the difference is to be deducted from or added to the January, 1981 payment. The Act took effect July 10, 1979.

Similar measures have been enacted annually since 1974. Chapter 561 extends the advance for an additional year, in order to avoid a shortfall in January, 1981.

This Department's involvement in the matter treated by this Act relates only to certification of tax revenues it collects. The Act requires no change with respect to such function.