

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

TSB-M-81 (9)M
Diesel Motor Fuel Tax
October, 1981

Subject: Diesel Powered Passenger Vehicles

Chapter 579 of the Laws of 1981 was enacted on July 15, 1981 amending the third unnumbered paragraph of section 282-a of the Tax Law, the section imposing the tax on the sale or use of diesel motor fuel. The amendment authorizes the State Tax Commission, by regulation, to waive the existing requirement that owners of diesel powered passenger vehicles not used for hire register as distributors of diesel motor fuel under the tax on diesel motor fuel. The bill also authorized the State Tax Commission to relieve owners of diesel powered passenger vehicles not used for hire from the record keeping and return requirements under the tax on diesel motor fuel.