

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

TSB-M-88(1)M
 Miscellaneous Tax
 January 15, 1988

1987 Amendments to the Miscellaneous Tax Laws

This Technical Service Bureau Memorandum provides a brief summary of the 1987 amendments to the Miscellaneous Tax Laws, including Article 12-A (Motor Fuel Tax), Article 18 (Alcoholic Beverage Tax), Article 20 (Cigarette Tax) and Article 21 (Highway Use Tax).

Motor Fuel Tax
Article 12-A

<u>Tax Law Section</u>	<u>Bill Chapter and Section</u>	<u>TSB-M</u>	<u>Brief Summary</u>
288(5),(6)	401-4	_____	Effective September 1, 1987, makes technical and conforming amendments to reflect the tax appeals process.

Alcoholic Beverage Tax
Article 18

430	401-5	_____	Effective September 1, 1987, makes technical and conforming amendments to reflect the tax appeals process.
-----	-------	-------	--

Cigarette Tax
Article 20

478	401-6	_____	Effective September 1, 1987, makes technical and conforming amendments to reflect the tax appeals process.
-----	-------	-------	--

Highway Use Tax
Article 21

502(1)(d)	755-2	87(10)M	Effective October 1, 1987, authorizes a single trip permit for carriers making a limited number of trips in New York.
-----------	-------	---------	---

<u>Tax Law Section</u>	<u>Bill Chapter and Section</u>	<u>TSB-M</u>	<u>Brief Summary</u>
503(3)	755-3	87(10)M	Effective October 1, 1987, brings the unloaded weight method and the gross weight method for computing the Highway Use Tax into parity for tractors by increasing the rates for the unloaded weight method for tractors.
503-a(2)	755-4	87(10)M	Effective April 1, 1988, reduces the rate (miles per gallon) at which the Fuel Use Tax will be calculated if a carrier's records are inadequate to determine the actual rate of consumption of fuel.
510	401-7	_____	Effective September 1, 1987, makes technical and conforming amendments to reflect the tax appeals process.