

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

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Miscellaneous Tax
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1988 Amendments to the Miscellaneous Tax Laws

This Technical Service Bureau Memorandum provides a brief summary of the 1988 amendments to the Miscellaneous Tax Laws, including Article 12-A (Motor Fuel Tax), Article 20 (Cigarette Tax), and Article 20-A (Cigarette Marketing Standards).

Motor Fuel
Article 12-A

<u>Tax Law Section</u>	<u>Bill Chapter and Section</u>	<u>Brief Summary</u>
282(1)	261-68	Effective 9/1/88 diesel motor fuel distributor defined.
282(6)	261-68	Effective 9/1/88 filling station defined to include diesel motor fuel offered for sale at retail.
282(14)	261-69	Effective 9/1/88 diesel motor fuel defined.
282(15)	261-69	Effective 9/1/88 automotive fuel defined.
282(16)	261-69	Effective 9/1/88 enhancement of diesel motor fuel defined.
282-a	261-70	Effective 9/1/88 old section 282-a repealed.
282-a	261-76	Effective 9/1/88 1. incidence of diesel tax defined; 2. registration requirements defined; 3. exemption from diesel tax defined; 4. imposition of diesel tax defined; 5. administration and collection provisions defined.
282-b	261-71	Effective 9/1/88 imposition of additional diesel motor fuel tax.
282-c	261-72	Effective 9/1/88 imposition of supplemental diesel motor fuel tax.

<u>Tax Law Section</u>	<u>Bill Chapter and Section</u>	<u>Brief Summary</u>
283(7)	261-73	Effective 9/1/88 provides for temporary restraining order and permanent injunction against unlawful importation and provides for forfeiture of unlawful automotive fuel.
285-b	261-74	Effective 9/1/88 presumption of taxability of diesel motor fuel. Prevent evasion of taxes. Exemption from diesel tax provided by use of exempt transaction certificates. Provides for joint and several liability for diesel tax.
286	261-75	Effective 9/1/88 records to be kept by distributors and others.
286-a	261-76	Effective 9/1/88 records and reports of transportation automotive fuel.
286-b	261-77	Effective 9/1/88 manifest requirement for transportation of automotive fuel.
287	261-78	Effective 9/1/88 filing of returns and payments of tax for motor fuel and diesel motor fuel.
289-b(1)(e)	261-79	Effective 9/1/88 filling stations who have untaxed diesel motor fuel in their possession are subject to the same penalties and interest that are imposed on motor fuel.
289-b(5)	261-80	Effective 9/1/88 penalty imposed for issuance or acceptance of false or fraudulent exempt transaction certificate for diesel motor fuel.
289-c(1)(a)(b)	261-81	Effective 9/1/88 refund of diesel motor fuel tax paid but not passed through to the purchaser.
289-c(8)	261-82	Effective 9/1/88 refund or credit allowed a distributor or to a purchaser registered or licensed by taxing authorities of another state.

Cigarette Tax
Article 20

<u>Tax Law Section</u>	<u>Bill Chapter and Section</u>	<u>Brief Summary</u>
489	675-2	Effective 1/21/88 registration of chain stores defined to include vending machine operators.

Cigarette Marketing Standards
Article 20-A

483(b)(1)(B)	4-1	Effective 1/21/88 reduces the agents presumed cost of doing business for sales of cigarettes to wholesale dealers. Also increases the agents presumed cost of doing business for sales of cigarettes to retailers.
483(b)(2)(B)	4-2	Effective 1/21/88 wholesale dealers presumed cost of doing business with retailers has been increased. Also provides for cost of doing business with chain stores.
489	4-3	Effective 1/21/88 clarifies chain store registration fee and provides for one registration fee to be paid by a vending machine operator having at least 15 separate outlets regardless of the number of machines in excess of 15 which are operated.
489	675-2	Effective 1/21/88 registration of chain stores defined to include vending machine operators.