

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

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(14) Sales Tax  
(18) Miscellaneous Tax  
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**Clarification of Requirements for  
Refund/Credit of Taxes on Automotive Fuel Exports**

The Tax Law allows a refund or credit of the taxes (motor fuel tax, diesel motor fuel tax, and prepaid sales tax) paid on automotive fuel purchased in New York State and subsequently exported for resale outside the state.

The Tax Law has been amended to clarify the requirements a distributor or purchaser must meet to qualify for this refund or credit. An exporter (distributor or purchaser) of motor fuel or enhanced diesel motor fuel must be registered or licensed as a distributor or a dealer of the fuel by the taxing authorities of the state or province to which the fuel is actually being exported. These amended export requirements are the same as those currently provided in Article 13-A for the petroleum business tax.

This amendment reestablishes previous Tax Department policy and supersedes the Tax Appeals Tribunal decision in the Matter of International Petroleum Traders, Inc. (DTA No. 808564, dated March 24, 1994).