

**Elimination of the Article 13-A Minimum Tax
(Petroleum Business Tax)**

On May 15, 2000, Governor George E. Pataki signed into law Chapter 63 of the Laws of 2000. This act contains a provision that eliminates the \$25-per-month minimum tax on petroleum businesses and the \$2-per-month minimum tax on aviation fuel businesses. This provision is effective for periods beginning on or after March 1, 2001.

Form PT-100, *Petroleum Business Tax Return*, for the month of March 2001 (due April 20, 2001), and Form PT-200, *Quarterly Petroleum Business Tax Return*, for the quarterly period March 1 through May 31, 2001 (due June 20, 2001), are being revised to reflect the elimination of the Article 13-A minimum taxes. The revised forms will be mailed out as regularly scheduled – the end of March for monthly filers and the end of May for quarterly filers.