



Petroleum Business Tax Reimbursements for Voluntary Ambulance Services, Volunteer Fire Companies, Volunteer Fire Departments, and Volunteer Rescue Squads

This memorandum explains recent amendments to the Petroleum Business Tax.

Chapter 59 of the Laws of 2013 (Part L) amended the Tax Law to allow voluntary ambulance services, volunteer fire companies, volunteer fire departments, and volunteer rescue squads to claim a reimbursement of the petroleum business tax (Article 13-A). Currently, these organizations may only claim reimbursements of the excise tax (Article 12-A) and the state and local sales tax (Articles 28 and 29) for fuel used in their vehicles.

Effective June 1, 2013, these organizations, as defined below, may also claim a reimbursement of the petroleum business tax. The reimbursement applies to motor fuel and diesel motor fuel used and consumed on or after June 1, 2013, and is restricted to fuel used in vehicles owned and operated by these entities and used exclusively for the entity's purpose.

- *Voluntary ambulance service* is any voluntary ambulance service as defined in section 3001 of the Public Health Law and operating as an ambulance service with a valid ambulance service statement of registration.
- *Volunteer rescue squad* is any volunteer rescue squad supported in whole or in part by tax money.
- *Volunteer fire company or department* is any volunteer fire company or department as defined in section 3 of the Volunteer Firefighters' Benefit Law.

How to claim reimbursement

Use Form AU-630, *Application for Reimbursement of the Petroleum Business Tax*, to apply for reimbursement of the petroleum business tax. For information on completing and filing Form AU-630, see AU-630-I, *Instructions for Form AU-630*.

For a reimbursement of the excise tax and state and local sales tax, use Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application*, and FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.