

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

TSB-M-94 (5) S
Sales Tax
July 29, 1994

IMPORTANT NOTICE

**REPEAL OF THE TEN CENTS PER QUART TAX
ON LUBRICATING OIL**

The ten cents per quart tax imposed on retail sales and certain uses of lubricating oil was repealed effective September 1, 1994. Vendors are not to report this tax on sales or uses of lubricating oil occurring on or after that date. Oil purchased at retail before September 1, 1994, but used after September 1, 1994, does not qualify for any refund of the lubricating oil tax.

Quarterly Filers

Quarterly New York State and local sales and use tax returns that cover periods beginning on and after September 1, 1994, will no longer contain a line for reporting tax on lubricating oil.

Annual Filers

A line for reporting the lubricating oil tax for June 1, 1994, through August 31, 1994, will appear on the annual return for the year ending May 31, 1995.

Lubricating oil continues to be subject to the State and local sales and use taxes.