



**Sales and Use Tax Cents-Per-Gallon Rates on Qualified Fuel  
Effective December 1, 2018**

**Please note:** This notice will remain in effect until the next rate change.

The sales and use tax cents-per-gallon rates on qualified fuel are not changing for the sales tax quarter beginning December 1, 2018. The rates will remain as follows:

|   | <b>Qualified fuel<br/>except B20<br/>(cents per gallon)</b> | <b>B20<br/>(cents per gallon)</b> |
|---|---|-----------------------------------|
| State rate (outside Metropolitan Commuter Transportation District (MCTD)) | 8   | 6                                 |
| State rate within MCTD  | 8.75  | 6.6                               |
| Local Seneca County rate  | 8   | 6                                 |

The cents-per-gallon rates are reviewed quarterly and are based on the average price of motor fuel and diesel motor fuel, as determined by the Commissioner pursuant to Tax Law § 1111(m). In the future, a notice will be issued only when a rate changes.

**Definitions**

*Average price of motor fuel and diesel motor fuel* for this quarterly review is the average fuel prices for August, September, and October 2018, and does not include the sales tax or fuel excise taxes.

*Qualified fuel* is motor fuel or diesel motor fuel that is:

- sold for use directly and exclusively in the engine of a motor vehicle; or
- sold by a retail gas station (other than water-white kerosene sold exclusively for heating purposes in containers of no more than twenty gallons).

**Note:** An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.