



Petroleum Business Tax Rates For Commercial Vessels

This publication lists the petroleum business tax rates for use of non-highway diesel motor fuel by commercial vessels.

Tugboat, towboat, and other commercial vessel operators using the working-days method to compute the petroleum business tax must use the following rates:

Motor fuel	\$0.169 per gallon
Diesel motor fuel	\$0.1515 per gallon

If you operate a commercial vessel that is not a tugboat or towboat, you may not use the tax-per-trip method. You must use the working-days method.

Tugboat and towboat operators using the tax-per-trip method (Schedule A of Form PT-350, *Petroleum Business Tax Return for Fuel Consumption – Commercial Vessels*) must use the following rates:

Tax-per-trip method for tugboat and towboat operators			
Zone	Tug class 1 (up to 2,500 horsepower)	Tug class 2 (over 2,500 up to 5,000 horsepower)	Tug class 3 (over 5,000 horsepower)
Ambrose to Verrazano Bridge	\$ 11.67	\$ 23.95	\$ 32.66
Verrazano Bridge to "KV" Buoy	4.24	8.71	11.88
"KV" Buoy to Bergen Point	1.70	3.48	4.75
Bergen Point to Tremley Point	2.12	4.36	5.94
Tremley Point to Perth Amboy	1.70	3.48	4.75
Perth Amboy to Sandy Hook	7.42	15.24	20.79
"KV" Buoy to George Washington Bridge	5.90	12.11	16.51
George Washington Bridge to Hastings	4.24	8.71	11.88
Hastings to Kingston	74.24	152.43	207.86
Kingston to Normans Kill	50.90	104.52	142.53
Normans Kill to Albany	2.12	4.36	5.94
"KV" Buoy to Brooklyn Bridge	1.27	2.61	3.56
Brooklyn Bridge to Hell's Gate	6.36	13.07	17.82
Hell's Gate to Execution	12.73	26.13	35.63
Execution to Middle Ground	13.15	27.00	36.82
Middle Ground to Riverhead (LI Side)	21.21	43.55	59.39

These rates apply for fuel consumed beginning January 1, 2018, through December 31, 2018. For more information, see Form PT-350-1, *Instructions for Form PT-350*.

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