STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

COMMISSIONER OF TAXATION AND FINANCE

ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, subdivision (c) of section 301-h, subdivision 7 of section 509, subdivision (b) of section 523 and subdivision (a) of section 528 of the Tax Law, the Commissioner of Taxation and Finance hereby makes and adopts as an emergency measure and proposes to make and adopt as a permanent rule the following amendments to the Fuel Use Tax Regulations, as published in Article 3 of Subchapter C of Chapter III of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 1. Paragraph (1) of subdivision (b) of section 492.1 of such regulations is amended by adding a new subparagraph (ci) to read as follows:

Motor Fuel Diesel Motor Fuel

Sales Tax Composite Aggregate Sales Tax Composite Aggregate

Component Rate Rate Component Rate Rate

(c) October – December 2020

13.8 21.8 39.2 15.5 23.5 39.15

(ci) January – March 2021

13.8 21.8 38.4 15.3 23.3 38.15

Dated: Albany, New York

January 29, 2021

Michael R. Schmidt

Commissioner of Taxation and Finance