

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	
<u>(c) October – December 2020</u>						
	13.8	21.8	39.2	15.5	23.5	39.15
<u>(ci) January – March 2021</u>						
	<u>13.8</u>	<u>21.8</u>	<u>38.4</u>	<u>15.3</u>	<u>23.3</u>	<u>38.15</u>

Dated: Albany, New York  
January 29, 2021

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Michael R. Schmidt  
Commissioner of Taxation and Finance