STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

COMMISSIONER OF TAXATION AND FINANCE

ALBANY, NEW YORK

Pursuant to the authority contained in subdivision (e) of section 47, 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 Acting Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts 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 (cvii) to read as follows:

| Motor Fuel | | | Diesel Motor Fuel | | |
|---|---|---|---|---|---|
| Sales Tax Component | Composite Rate | Aggregate Rate | Sales Tax Component | Composite Rate | Aggregate Rate |
| (cvi) April – June 2022 | | | | | |
| 16.0 | 24.0 | 41.3 | 16.0 | 24.0 | 39.55 |
| <u>(cvii) July – September 2022</u> | | | | | |
| <u>16.0</u> | <u>24.0</u> | <u>41.3</u> | <u>16.0</u> | <u>24.0</u> | <u>39.55</u> |

Dated: Albany, New York
August 3, 2022

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Amanda Hiller
Acting Commissioner of
Taxation and Finance