

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 Deputy Commissioner and Counsel 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 (xci) to read as follows:

| Motor Fuel | | | Diesel Motor Fuel | | | | |
|------------------------------------|-------------|-------------|-------------------|-----------|-------------|-------------|--------------|
| Sales Tax | Composite | Aggregate | Sales Tax | Composite | Aggregate | | |
| Component | Rate | Rate | Component | Rate | Rate | | |
| <u>(xc) April - June 2018</u> | | | | | | | |
| | 15.0 | 23.0 | 39.9 | | 16.0 | 24.0 | 39.15 |
| <u>(xci) July - September 2018</u> | | | | | | | |
| | <u>15.2</u> | <u>23.2</u> | <u>40.10</u> | | <u>16.0</u> | <u>24.0</u> | <u>39.15</u> |

Dated: Albany, New York
August 14, 2018

Amanda Hiller
Deputy Commissioner and Counsel of
Taxation and Finance