

STATE OF NEW YORK
DEPARTMENT 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 and subdivision (b) of section 523 of the Tax Law, the Commissioner of Taxation and Finance, at an open meeting held on even date with the signing of this rule, hereby makes and adopts the following amendments to the regulations with respect to the Fuel Use Tax, 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 (xxv) to read as follows:

Motor Fuel			Diesel Motor Fuel				
Sales Tax	Composite	Aggregate	Sales Tax	Composite	Aggregate		
Component	Rate	Rate	Component	Rate	Rate		
<u>(xxiv) October - December 2001</u>							
	09.5	17.5	31.5		09.6	17.6	29.85
<u>(xxv) January - March 2002</u>							
	<u>08.7</u>	<u>16.7</u>	<u>31.3</u>		<u>09.1</u>	<u>17.1</u>	<u>29.95</u>

Arthur J. Roth
Commissioner of Taxation and Finance

DATED: Albany, New York
January 25, 2002