

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, subdivision (b) of section 523, and subdivision (a) of section 528 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 (xxvii) to read as follows:

Motor Fuel			Diesel Motor Fuel		
Sales Tax Component	Composite Rate	Aggregate Rate	Sales Tax Component	Composite Rate	Aggregate Rate
(xxvi) April - June 2002					
07.3	15.3	29.9	08.2	16.2	29.05
(xxvii) July - September 2002					
<u>08.9</u>	<u>16.9</u>	<u>31.5</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
July 25, 2002