

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 (d) of section 1111, subdivisions (1) and (8) of section 1142, and section 1250 (not subdivided) of the Tax Law, the Commissioner of Taxation and Finance hereby makes and adopts the following amendments to the Sales and Use Taxes Regulations, as published in Subchapter A of Chapter IV of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, the amendments to read as follows:

Section 1. Section 530.1 of the regulations is amended to read as follows:

530.1 Collection of tax. (Tax Law, [section] sections 1111(d) and 1132(b)) (a) Every person required to collect the tax shall collect the tax due from the [purchaser] customer, with respect to any receipt, gallon of motor fuel or diesel motor fuel, amusement charge, or hotel room rent subject to tax under article 28 or pursuant to article 29 of the Tax Law. When necessary, tax due shall be rounded up or down. Generally, where the tax to be paid includes a fraction of one cent, the fraction shall not be paid where it is less than one-half cent and a full cent shall be paid where the fraction is one-half cent or more. However, no tax shall be collected from the customer upon sales of tangible personal property which produce a combined State and local tax of five mills or less as stated in section 1132(b) of the Tax Law.

(b) With respect to the collection of tax on receipts from the retail sale of motor fuel and diesel motor fuel at a retail gas station as described in section 1111(m) of the Tax Law, [The] the department [will] may make available [tax] charts or schedules showing the [tax amounts] amount of tax due per gallon [required to be collected for the various amounts of taxable sales in accordance with the rounding methodology, as well as

specific charts or schedules for motor fuel or diesel motor fuel sold at retail] based on pump prices per gallon and tax rates.

“Cross-reference:” See Part 532 of this Title for more information about collection of tax.

Dated: Albany, New York  
March 1, 2012

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Thomas H. Mattox  
Commissioner of Taxation and Finance