

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 Second Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the absence of the Acting Commissioner/First Deputy Commissioner and the vacancy in the office of the Commissioner of Taxation and Finance, hereby proposes to make and adopt the following amendment 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 (lvii) to read as follows:

| Motor Fuel | | | Diesel Motor Fuel | | |
|------------------------------------|-------------|-------------|-------------------|-------------|--------------|
| Sales Tax | Composite | Aggregate | Sales Tax | Composite | Aggregate |
| Component | Rate | Rate | Component | Rate | Rate |
| (lvi) October - December 2009 | | | | | |
| 15.6 | 23.6 | 40.7 | 15.6 | 23.6 | 38.95 |
| <u>(lvii) January - March 2010</u> | | | | | |
| <u>15.0</u> | <u>23.0</u> | <u>39.3</u> | <u>15.5</u> | <u>23.5</u> | <u>38.05</u> |

Dated: Albany, New York
November 18, 2009

Robert Plattner
Deputy Commissioner for Tax Policy Analysis of the
Department of Taxation and Finance