PROGRAM BILL #||

Legislative Bill Drafting Commission 12043-01-2

S. Senate

IN SENATE -- Introduced by Sen

--read twice and ordered printed, and when printed to be committed to the Committee on

Assembly

IN ASSEMBLY -- Introduced by M. of A.

with M. of A. as co-sponsors

--read once and referred to the Committee on

TAXAT

(Provides special requirements for notice and mailing of local enactments electing a cents-per-gallon rate of sales and use tax and for the effective date of the repeal thereof)

Cents-per-gallon election regs

AN ACT

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to amend part RR of chapter 59 of the laws of 2022 amending the tax law relating to suspending the excise tax, prepaid sales tax and state sales taxes on motor fuel and Diesel motor fuel, and authorizing localities to elect a cents-per-gallon rate of tax on such fuels based on four dollars, in relation to providing special requirements for

IN SENATE_

Senate introducer's signature

The senators whose names are circled below wish to join me in the sponsorship of this proposal:

s15 Addabbo	s17 Felder	s07 Kaplan	s58 O'Mara	s10 Sanders
s52 Akshar	s59 Gallivan	s26 Kavanagh	s62 Ortt	s23 Savino
s36 Bailey	s05 Gaughran	s63 Kennedy	s01 Palumbo	s32 Sepulveda
s34 Biaggi	s12 Gianaris	s28 Krueger	s21 Parker	s41 Serino
s57 Borrello	s22 Gounardes	s24 Lanza	s19 Persaud	s29 Serrano
s04 Boyle	s47 Griffo	s11 Liu	s13 Ramos	s39 Skoufis
s44 Breslin	s40 Harckham	s50 Mannion	s61 Rath	s16 Stavisky
s25 Brisport	s54 Helming	s42 Martucci	s38 Reichlin-	s45 Stec
s08 Brooks	s46 Hinchey	s02 Mattera	Melnick	s35 Stewart-
s55 Brouk	· s27 Hoylman	s53 May	s48 Ritchie	Cousins
s30 Cleare	s31 Jackson	s37 Mayer	s33 Rivera	s49 Tedisco
s14 Comrie	s43 Jordan	s20 Myrie	s60 Ryan	s06 Thomas
s56 Cooney	s09 Kaminsky	s51 Oberacker	s18 Salazar	s03 Weik

IN ASSEMBLY

Assembly introducer's signature

The Members of the Assembly whose names are circled below wish to join me in the multi-sponsorship of this proposal:

a058	a039 Cruz	a034 Gonzalez-	a146 McMahon	a I 11 Santabarbara
a049 Abbate	a043 Cunningham	Rojas	a137 Meeks	a090 Sayegh
a092 Abinanti	a063 Cusick	a150 Goodell	a017 Mikulin	a099 Schmitt
a031 Anderson	a045 Cymbrowitz	a075 Gottfried	a101 Miller, B.	a076 Seawright
a122 Angelino	a018 Darling	a021 Griffin	a051 Mitaynes	a084 Septimo
a107 Ashby	a053 Davila	a100 Gunther	a015 Montesano	a016 Sillitti
a035 Aubry	a072 De Los Santos	a139 Hawley	a145 Morinello	a052 Simon
a120 Barclay	a003 DeStefano	a083 Heastie	a065 Niou	a114 Simpson
a030 Barnwell	a070 Dickens	a028 Hevesi	a037 Nolan	a005 Smith
a106 Barrett	a054 Dilan	a128 Hunter	a144 Norris	al 18 Smullen
a082 Benedetto	a081 Dinowitz	a029 Hyndman	a069 O'Donnell	a022 Solages
a042 Bichotte	a147 DiPietro	a079 Jackson	a091 Otis	al 10 Steck
Hermelyn	a009 Durso	a104 Jacobson	a I 32 Palmesano	a010 Stern
a 117 Blankenbush	a048 Eichenstein	a011 Jean-Pierre	a088 Paulin	a127 Stirpe
a098 Brabenec	a004 Englebright	a134 Jensen	a141 Peoples-	a102 Tague
a026 Braunstein	a074 Epstein	al 15 Jones	Stokes	a064 Tannousis
al38 Bronson	a109 Fahy	a077 Joyner	a023 Pheffer	a086 Tapia
a020 Brown, E.	a061 Fall	a125 Kelles	Amato	a071 Taylor
a012 Brown, K.	a080 Fernandez	a040 Kim	a089 Pretlow	a001 Thiele
a093 Burdick	a008 Fitzpatrick	a105 Lalor	a073 Quart	a033 Vanel
a085 Burgos	a057 Forrest	a013 Lavine	a019 Ra	a116 Walczyk
a142 Burke	a124 Friend	a097 Lawler	a038 Rajkumar	a055 Walker
al 19 Buttenschon	a046 Frontus	a126 Lemondes	a006 Ramos	a143 Wallace
а094 Вуте	a095 Galef	a060 Lucas	a062 Reilly	all2 Walsh
a133 Byrnes	a050 Gallagher	a135 Lunsford	a087 Reyes	a041 Weinstein
a103 Cahill	a131 Gallahan	a123 Lupardo	a078 Rivera, J.	a024 Weprin
a044 Carroll	a007 Gandolfo	a129 Magnarelli	a149 Rivera, J.D.	a059 Williams
a136 Clark	a068 Gibbs	a036 Mamdani	a027 Rosenthal, D.	al13 Woerner
a047 Colton	a002 Giglio, J.A.	a130 Manktelow	a067 Rosenthal, L.	a096 Zebrowski
a140 Conrad	a148 Giglio, J.M.	a108 McDonald	a025 Rozic	a056 Zinerman
a032 Cook	a066 Glick	a014 McDonough	a121 Salka	

- 1) Single House Bill (introduced and printed separately in either or both houses). Uni-Bill (introduced simultaneously in both houses and printed as one bill. Senate and Assembly introducer sign the same copy of the bill).
- 2) Circle names of co-sponsors and return to introduction clerk with 2 signed copies of bill and: in Assembly 2 copies of memorandum in support, in Senate 4 copies of memorandum in support (single house); or 4 signed copies of bill and 6 copies of memorandum in support (uni-bill).

LBDC 04/25/22

notice and mailing of local enactments electing a cents-per-gallon rate of sales and use tax and for the effective date of the repeal thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. Part RR of chapter 59 of the laws of 2022 amending the tax
- 2 law relating to suspending the excise tax, prepaid sales tax and state
- 3 sales taxes on motor fuel and Diesel motor fuel, and authorizing locali-
- 4 ties to elect a cents-per-gallon rate of tax on such fuels based on four
- 5 dollars, is amended by adding a new section 2-a to read as follows:
- 6 § 2-a. Notwithstanding the provisions of subdivision (d) of section
- 7 1210 or paragraph (6) of subdivision (m) of section 1111 of the tax law,
- 8 or any other law to the contrary:
- 9 (1) A certified copy of a local law, ordinance or resolution making
- 10 the election authorized by paragraph (4) of subdivision (m) of section
- 11 1111 of the tax law that is to take effect on June 1, 2022 must be
- 12 mailed by certified or registered mail to the Albany office of the
- 13 commissioner of taxation and finance on or before May 16, 2022.
- 14 (2) A local law, ordinance or resolution making the election author-
- 15 ized by paragraph (4) of subdivision (m) of section 1111 of the tax law
- 16 may provide that it shall expire and be deemed repealed on January 1,
- 17 <u>2023.</u>
- 18 (3) The commissioner of taxation and finance may accept and give
- 19 effect to an otherwise legally sufficient local law, ordinance or resol-
- 20 ution making the election authorized by paragraph (4) of subdivision (m)
- 21 of section 1111 of the tax law that provided for a repeal date of Janu-
- 22 ary 1, 2023 and that was properly mailed according to the provisions of
- 23 subdivision (d) of section 1210 of the tax law prior to the effective
- 24 date this act shall have become a law if the locality notifies such
- 25 commissioner or his or her designee in writing no later than May 16,
- 26 2022 that it intends such local law, ordinance or resolution to take
- 27 effect and to be repealed as provided therein.
- 28 § 2. This act shall take effect immediately.