



STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL

LETITIA JAMES
ATTORNEY GENERAL

DIVISION OF REGIONAL AFFAIRS

June 15, 2022

VIA E-MAIL kent@nyacs.org
Mr. Kent Sopris
President
New York Association of Convenience Stores
130 Washington Avenue - #300
Albany, NY 12210

RE: Gas Tax Holiday Act of 2022

Dear Mr. Sopris:

The Gas Tax Holiday Act of 2022 (“Gas Tax Holiday”) went into effect on June 1, 2022. This Act establishes a freeze on the state taxes imposed on the sale and distribution of fuel gas, motor fuel and diesel fuel in the state until December 31, 2022 and ensures that customers receive the benefits in the form of reduced pricing. Effective **June 1, 2022**, and continuing through **December 31, 2022**, the following taxes on motor fuel and highway diesel motor fuel are suspended:

- excise tax (Article 12-A),
- prepaid sales tax, and state sales and use taxes (Article 28), and
- the additional state sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD).

<https://www.tax.ny.gov/pdf/notices/n22-1.pdf>

In addition, while it does not suspend local sales and use taxes, the Gas Tax Holiday Act of 2022 authorizes counties and cities to elect a cents-per-gallon or percentage rate sales tax method on fuel. Some jurisdictions have elected to change their sales tax rate effective June 1, 2022. You must also comply with sales tax rate changes in your jurisdiction.

The New York State Attorney General’s office (NYAG) has received reports statewide regarding retailer non-compliance. Specifically, consumers have reported that the price per gallon they were charged did not reflect the price reduction required by the Gas Tax Holiday. Accordingly, we ask the New York Association of Convenience Stores to encourage its members to review the requirements of the Gas Tax Holiday <https://www.tax.ny.gov/bus/gas/suspension.htm#expanded-content-menu7> and applicable local tax

rate changes in their jurisdiction and ensure that the per gallon fuel prices they charge consumers complies with these requirements.

Sincerely,

A handwritten signature in black ink that reads "Jill Faber". The signature is written in a cursive, flowing style.

Jill F. Faber
Deputy Attorney General for Regional Affairs