



**Implementing New York's
'Gas Tax Holiday'
on June 1, 2022**

STATE TAX SUSPENSIONS

State excise tax - .08/gal

State sales tax - .08/gal

June 1 to December 31

Applies to gas and diesel

STATE TAX SUSPENSIONS

“Every person engaged in the retail sale of motor fuel or Diesel motor fuel, or a distributor of such fuels, shall comply with the provisions of this section by reducing the prices charged for motor fuel and Diesel motor fuel in an amount equal to any reduction in taxes prepaid by the distributor or imposed on retail customers resulting from the suspension of taxes on motor fuel and Diesel motor fuel under this section.”

COUNTY TAX CHANGES

“Every person engaged in the retail sale of motor fuel or Diesel motor fuel, or a distributor of such fuels, shall comply with the provisions of this section by reducing the prices charged for motor fuel and Diesel motor fuel in an amount equal to any reduction in taxes prepaid by the distributor or imposed on retail customers resulting from the suspension of taxes on motor fuel and Diesel motor fuel under this section.”

cpg**Jurisdiction**

.14	Allegany County
.12	Broome County
.12	Cattaraugus County <i>(outside cities)</i>
	<i>.08 Olean city</i>
	<i>.08 Salamanca city</i>
.12	Chautauqua County
.08	Delaware County
.08	Dutchess County
.10	Erie County
.12	Jefferson County
.12	Livingston County
.08	Monroe County
.13	Nassau County
.12	Niagara County
.14	Oneida County <i>(outside cities)</i>
	<i>.10 Rome city</i>
	<i>.10 Utica city</i>

cpg	Jurisdiction
.12	Onondaga County
.12	Oswego County <i>(outside city)</i>
.08	Putnam County
.08	Rockland County
.06	Saratoga County <i>(outside city)</i>
	<i>.03 Saratoga city</i>
.08	Schenectady County
.13	Suffolk County
.08	Ulster County
.08	Wayne County
.12	Westchester County <i>(outside cities)</i>
	<i>.05 Mount Vernon city</i>
	<i>.05 New Rochelle city</i>
	<i>.05 White Plains city</i>
	<i>.05 Yonkers city</i>
.08	Yates County

Current County Sales Taxes



Assuming Taxable Sale
Price of \$4 Per Gallon

Possible Adjustment of Local CPG Rate

- ◆ Cents-per-gallon rate in any given county could be adjusted downward if fuel prices drop significantly.
- ◆ Prior to start of each sales tax quarter (e.g. Sept), NYS Tax Dept. examines gas and diesel price trends over 3-month period (e.g. May-June-July).
- ◆ Dept. applies county's percentage sales tax rate to new average price of motor fuel and diesel (excluding sales/excise tax). If that yields a number lower than the cpg rate chosen by the county, the Dept. reduces the cpg rate accordingly, rounded to nearest penny, effective with the start of the next sales tax quarter.
- ◆ Tax Dept. does this automatically. They can only lower the cpg, not increase it. Counties have no role in this process.

Possible Adjustment of County CPG Rate

STATE LAW: “Prior to the start of any sales tax quarter, the commissioner shall apply the local percentage sales tax rate of each county or city that has elected a cents per gallon rate pursuant to paragraph three or four of this subdivision to the average price of motor fuel and diesel motor fuel, not including sales tax and the motor fuel excise tax, for three consecutive months beginning four months prior to the start of any sales tax quarter. If the result of this computation is less than the elected cents per gallon rate for a county or city, the cents per gallon rate for such county or city shall be adjusted to be equal to such computation, rounded to the nearest one cent. Such rates shall be published by the commissioner and effective in the next succeeding sales tax quarter.”

CLAIMING CREDITS

“Any retailer that purchases motor fuel or Diesel motor fuel during such period upon which such taxes were previously paid and included in the price paid by such retailer shall be entitled to a refund or credit of such taxes.”

Prepaid Excise Tax Refund: Form FT-946/ 1046



New York State Department of Taxation and Finance

Motor/Diesel Motor Fuel Tax Refund Application

FT-946/1046
(6/13)

- Motor fuel tax (gasoline)
 Diesel motor fuel tax
 Both

Do not use for refund claims of sales and use tax or petroleum business tax.
Read instructions in Form FT-946/1046-I carefully.

Name of claimant		Telephone number	
Street address		City	State ZIP code
Social security number	NYS identification number	Federal employer identification number (EIN)	

Filing period:	Beginning	Ending
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Line 9 gallons	
_____	x \$.064 = \$ _____
Line 10 gallons	
_____	x \$.08 = \$ _____
Total refunds \$ _____	
Audited by: _____	Date: _____
Approved by: _____	Date: _____
Approved by: _____	Date: _____

Refund claimed
Total refund claimed (from line 13 on page 2) \$ _____

Basis for refund
 Mark an X in this box if you are filing multiple claims for refunds of motor/diesel motor fuel tax, sales tax, or petroleum business tax for the same period and gallonage. You must file this form and the appropriate sales tax refund claim form and/or petroleum business tax refund claim form together. Attach invoices or other substantiation as required by all forms and mail all forms in **one** envelope.

Mark an X in the box under section A, B, C, or D that indicates your type of operation and enter any other requested information.

A — Nontaxable use (off highway)

- Farmer - number of acres under cultivation _____
- Industrial type _____
- Contractor - job location _____
- Vehicles on rails or tracks
- Commercial boats
- Aircraft
- Refrigerator (reefer) unit
- Other (explain) _____

D — Specific organizations entitled to reimbursement

- Voluntary ambulance service
- Volunteer rescue squad
- Volunteer fire company/department
- Nonpublic school operator
- Exempt hospital (number) _____
- New York State and its municipalities
- United States and any of its agencies or instrumentalities
- Indian tribe or nation
- Member of exempt Indian tribe or nation — I hereby certify that I, _____, am an enrolled member of the exempt Indian tribe or nation of _____ and that the fuel for which this refund is claimed was delivered to me on the _____ reservation.

B — Refund assignment

- Used by snowmobile club members (motor fuel)
- Other (explain) _____

C — Nontaxable sales

- To New York State and its municipalities
- To the United States and any of its agencies or instrumentalities
- To airlines (kero-jet fuel)
- For heating purposes (diesel motor fuel)
- To exempt hospitals (motor fuel)
- For immediate export (motor fuel)
- Sales of E85 to filling stations on or after September 1, 2006

For the motor vehicles or equipment you own, indicate how many of each type that uses **motor fuel (MF)** or **diesel motor fuel (DMF)**. If you do not own any of the following types of equipment, enter **N/A** in the box where indicated. If the fuel was used in a commercial motor boat, airplane, snowmobile, or all-terrain vehicle (ATV), list the type of fuel and registration number(s), if applicable, where indicated. Attach additional sheets if necessary.

On-road vehicles	MF	DMF	Off-road equipment	MF	DMF	Commercial motor boat, airplane, snowmobile, or ATV registration number
Automobiles			Motor boats			
Trucks			Airplanes			
Tractors			Snowmobiles/ATV			
Other _____			Pumps/Other			Indicate the types of other machinery

Prepaid Gasoline Sales Tax Refund: Form FT-950



New York State Department of Taxation and Finance

Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations

FT-950
(8/11)

Print or type (See instructions on page 2 of this form)

Name			Certificate of Authority number		For office use only	
Street address					Department of Taxation and Finance	
City			State	ZIP code	Telephone number	Total
Name of representative (if any)					()	Audited by
Street address					()	Approved by
City			State	ZIP code		Date approved
						Office of the State Comptroller
						Audited by
						Date approved
						Check number

Period covered by this claim:
 From: (mm/dd/yyyy) To: (mm/dd/yyyy)
 Sales tax rate at business location _____ %

Type of business — (mark an X in all that apply)

Motor fuel sales (gasoline)
 Highway diesel motor fuel sales
 Convenience store
 Repairs
 Other sales (explain) _____

Section 1 — Computation of refund

1 Amount of sales tax due on motor fuel sold during period	1		
2 Amount of sales tax prepaid to suppliers on motor fuel sold during period	2		
3 Amount eligible for credit or refund (subtract line 2 from line 1)	3		
4 Amount on line 3 taken as a credit on any sales tax return	4		
5 Amount of refund claimed (subtract line 4 from line 3)	5		

Section 2 — Summary of motor fuel purchases (attach additional sheets if necessary)

Column A Name of supplier	Column B Date of purchase	Column C Invoice number	Column D Type of fuel U for unleaded P for premium	Column E Prepaid sales tax per gallon	Column F Total gallons purchased	Column G Prepaid sales tax paid on purchase

Certification: I, the claimant named above, or partner, officer, or other authorized representative of such applicant, do hereby: make application for refund of prepaid sales tax, pursuant to New York State Tax Law; and certify that the above statements, and any documents provided to substantiate the refund claimed, are true, complete and correct and that no material information has been omitted; and certify that all of the tax for which this claim is filed has been paid, and no portion has been previously credited or refunded to the applicant by any person required to collect tax; or if the claim for refund is made by a person required to collect tax, that the amount claimed has previously been subject to a credit or refund; and make these statements with the knowledge that willfully providing false or fraudulent information with this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and a possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return	Telephone number	Preparer's NYTPRN	Date

Any person who attempts to use this form to evade the tax on motor fuel is liable for penalties as provided by the New York State Sales Tax Law and Regulations.

Prepaid Diesel Sales Tax Refund: Form FT-1007



New York State Department of Taxation and Finance

Application for Refund of Prepaid Sales Tax on Highway Diesel Motor Fuel Sold at Retail Service Stations

FT-1007
(9/11)

Print or type (see instructions)

Name			Certificate of authority number		For office use only	
Address (number and street)					Department of Taxation and Finance	
City			State	ZIP code	Telephone number	Total
					()	Audited by
Name of representative (if any)					Telephone number	Approved by
					()	Date approved
Street address						
City			State	ZIP code		Office of the State Comptroller
						Audited by
Period covered by this claim:						Date approved
From: (mm/dd/yyyy)			To: (mm/dd/yyyy)			Check number
Sales tax rate at business location _____ %						

Type of business (Mark an X in all that apply.)

- Motor fuel sales (gasoline) Highway diesel motor fuel sales Convenience store
 Repairs Other sales (explain) _____

Section 1 — Computation of refund

1	Amount of sales tax due on highway diesel motor fuel sold during period	1	
2	Amount of sales tax prepaid to suppliers on highway diesel motor fuel sold during period	2	
3	Amount eligible for credit or refund (subtract line 2 from line 1)	3	
4	Amount on line 3 taken as a credit on any sales tax return	4	
5	Total refund requested (subtract line 4 from line 3)	5	

Section 2 — Summary of diesel motor fuel purchases (attach additional sheets if necessary)

Column A Name of supplier	Column B Date of purchase	Column C Invoice number	Column D Product code (see instructions)	Column E Prepaid sales tax per gallon	Column F Total gallons purchased	Column G Prepaid sales tax paid on purchase

Certification: I, the claimant named above, or partner, officer, or other authorized representative of such applicant, do hereby: make application for refund of prepaid sales tax, pursuant to New York State Tax Law; and certify that the above statements, and any documents provided to substantiate the refund claimed, are true, complete and correct and that no material information has been omitted; and certify that all of the tax for which this claim is filed has been paid, and no portion has been previously credited or refunded to the applicant by any person required to collect tax; or if the claim for refund is made by a person required to collect tax, that no amount claimed has previously been subject to a credit or refund; and make these statements with the knowledge that willfully providing false or fraudulent information with this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and a possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number	Date
		()		

Any person who attempts to use this form to evade the tax on diesel motor fuel is liable for penalties as provided by New York State Sales Tax Law and Regulations.

You Will be Under Scrutiny

NYS Elected Officials

County Weights & Measures

Consumer Activists

News Media

Communicating With Customers

Retailers are not required to post signage relating to the gas tax changes.

However, some may wish to consider placing signs on pumps on June 1st assuring customers that you are complying with the tax reductions.

Communicating With Customers

NYACS created the following customizable sign for locations in counties that *are not* changing to cents-per-gallon sales tax.

**As required by Section 1111,
Subdivision (m) of the New York
State Tax Law, the prices at this
pump are 16 cents lower due to
June 1, 2022 suspension of the
state excise tax and state sales tax.**

Communicating With Customers

NYACS created the following customizable sign for locations in counties that *are changing* to cents-per-gallon sales tax. Just fill in the county or city name and their correct cents-per-gallon rate.

**As required by Section 1111,
Subdivision (m) of the New York
State Tax Law, the prices at this
pump are 16 cents lower due to
June 1, 2022 suspension of the
state excise tax and state sales tax,
and also reflect ___ County's switch
to a ___-cents-per-gallon sales tax.**



**Thanks for
Participating**

We will email NYACS members more details, including instructions from the Tax Department on how to fill out the refund forms.

Please send additional questions to Alison@nyacs.org and we'll do our best to provide answers.