



Suspension of Tax Provisions for Fuel Distributors and Transporters in Response to Hurricane Sandy

As part of the recovery efforts related to Hurricane Sandy, Governor Andrew M. Cuomo issued Executive Order No. 54 on November 1, 2012, to allow the free flow of motor fuel and diesel motor fuel into New York State. The Executive Order suspends registration, licensing, certification, manifest, and record-keeping requirements for distributors and transporters of motor fuel and diesel motor fuel from November 1, 2012, until further notice. The following specific provisions are suspended:

- Sections 282, 283, and 302 of the Tax Law, to the extent those sections require a person who imports motor fuel or diesel motor fuel to register as a distributor of motor fuel or as a distributor of diesel motor fuel;
- Section 283-a of the Tax Law, to the extent it requires a person to register as an importing or exporting transporter;
- Sections 285 and 285-a of the Tax Law, to the extent the requirements of these sections apply to motor fuel that is obtained from a person who is not required to be registered as a distributor of motor fuel by reason of the Executive Order;
- Section 285-b of the Tax Law, to the extent the requirements of this section apply to diesel motor fuel that is obtained from a person who is not required to be registered as a distributor of diesel motor fuel by reason of the Executive Order;
- Sections 286, 286-a, and 286-b of the Tax Law, to the extent the requirements of these sections apply to motor fuel or diesel motor fuel that is transported into or out of the state by a person who by reason of the Executive Order is not required to be registered as a distributor of motor fuel, a distributor of diesel motor fuel, or an importing or exporting transporter; and
- Section 1134 of the Tax Law, to the extent that a person who by reason of the Executive Order is not required to register as a distributor of motor fuel or a distributor of diesel motor fuel is required to obtain a certificate of authority.

Excise, petroleum business, and sales taxes must be paid

Fuel dealers who import fuel from out of state who are not currently registered as distributors of motor fuel or diesel motor fuel will have to remit the applicable taxes for each gallon of motor fuel sold or used in New York State. These include the excise tax (Article 12-A), petroleum business tax (Article 13-A), and prepaid sales tax (Article 28). Fuel dealers are required to pass through these taxes to their customers at the aggregate rates shown below:

| <u>Fuel Type</u> | <u>12-A</u> | <u>13-A</u> | <u>Prepaid Sales Tax</u> | <u>Aggregate Rate</u> |
|---------------------------|-------------|-------------|--------------------------|-----------------------|
| Motor Fuel | \$ 0.0805 | \$ 0.178 | \$ 0.1475 | \$ 0.406 |
| Highway Diesel Motor Fuel | \$ 0.08 | \$ 0.1605 | \$ 0.1475 | \$ 0.388 |

The Tax Department will provide additional details on how to file a return and pay these taxes and to claim any credits or refunds. These returns or payments would not be due before December 20, 2012.

The relief provided for in this notice is in addition to the relief provided for in prior notices, including the waiver of automotive fuel carrier credential requirements:

- [Important Notice N-12-10](#), *Special Waiver of Highway Use Tax and IFTA Credentials Related to Hurricane Sandy Disaster Relief Efforts*
- [Important Notice N-12-11](#), *Announcement Regarding Hurricane Sandy*
- [Important Notice N-12-12](#), *Additional Relief for Employers Affected by Hurricane Sandy*

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Tax Department does not revise previously issued N-Notices.