2013-14 Executive Budget Amendments Thursday, February 21, 2013

Amendments to Senate S2609-A; Assembly A3009-A (REVENUE Article VII Bill)

Part W, relating to updating the taxation of diesel motor fuel to reflect recent changes in industry practice with regard to importation and wholesaling of this fuel, is added to:

- Amend the current taxing structure on diesel fuel from tax on first sale to a tax on the removal of highway diesel motor fuel from a terminal other than by pipeline, barge, tanker, or other vessel.
- Amend the current tax exemptions on diesel fuel to include interdistributor sale of fuel in NY if (A) it is delivered by pipeline, railcar, barge, tanker or other vessel or (B) within such a terminal where it has been delivered.

Part X, relating to: amending the tax law, in relation to updating the farming exemption in the highway use tax to reflect current industry practice in the ownership of farming entities, is added to:

• Amend the current highway use tax exemption on a farm vehicle that is owned and operated by the farmer to include a person that is related to the farmer, related corporate and partnership entities, and other similar related entities.