

**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 inter-distributor 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.