



**Quarterly Notice for Sales and Use Tax Cents-Per-Gallon Rates on
Qualified Fuel Effective September 1, 2018**

The sales and use tax cents-per-gallon rates on qualified fuel are not changing for the sales tax quarter beginning September 1, 2018. The rates will remain as follows:

	Qualified fuel except B20 (cents per gallon)	B20 (cents per gallon)
State rate (outside Metropolitan Commuter Transportation District (MCTD))	8	6
State rate within MCTD	8.75	6.6
Local Seneca County rate	8	6

The cents-per-gallon rates are reviewed quarterly and are based on the average price of motor fuel and diesel motor fuel, as determined by the Commissioner pursuant to Tax Law § 1111(m).

Definitions

Average price of motor fuel and diesel motor fuel for this quarterly review is the average fuel prices for May, June, and July 2018, and does not include the sales tax or fuel excise taxes.

Qualified fuel is motor fuel or diesel motor fuel that is:

- sold for use directly and exclusively in the engine of a motor vehicle; or
- sold by a retail gas station (other than water-white kerosene sold exclusively for heating purposes in containers of no more than twenty gallons).

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 department does not revise previously issued N-Notices.