

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
COMMISSIONER OF TAXATION AND FINANCE
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, subdivision (c) of section 301-h, subdivision 7 of section 509, subdivision (b) of section 523, and subdivision (a) of section 528 of the Tax Law, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts the following amendment to the Fuel Use Tax Regulations, as published in Article 3 of Subchapter C of Chapter III of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Section 1. Paragraph (1) of subdivision (b) of section 492.1 of such regulations is amended by adding a new subparagraph (lvii) to read as follows:

Motor Fuel			Diesel Motor Fuel				
Sales Tax	Composite	Aggregate	Sales Tax	Composite	Aggregate		
Component	Rate	Rate	Component	Rate	Rate		
(lvi) October - December 2009							
	15.6	23.6	40.7		15.6	23.6	38.95
<u>(lvii) January - March 2010</u>							
	<u>15.0</u>	<u>23.0</u>	<u>39.3</u>		<u>15.5</u>	<u>23.5</u>	<u>38.05</u>

Dated: Albany, New York
February 11, 2010

Jamie Woodward
Acting Commissioner and Executive Deputy
Commissioner of Taxation and Finance