

Exemption of Military Jet Fuel from  
Tax Imposed by Article 13-A

Chapter 912 of the Laws of 1986 approved on December 29, 1986, amends the petroleum business tax imposed by Article 13-A of the Tax Law to exclude military jet fuel from the definition of petroleum. For purposes of this exclusion, military jet fuel is defined as naphtha based aviation fuel refined and used solely for propelling military jet airplanes of the United States Armed Forces. The Article 13-A tax is computed by applying a 2 3/4% rate to the gross price received or paid for petroleum (gross receipts or consideration given). Thus, the effect of this amendment is to exempt military jet fuel from the Article 13-A tax.

This amendment is effective December 29, 1986.