



## Chart for Prepayment of Sales Tax On Motor Fuel Effective June 1, 2014

Use this chart to compute the amount of prepaid sales tax required to be remitted on motor fuel.

**Do not use this publication to compute tax on a retail sale.**

A historical list of the sales tax prepayment per gallon on motor fuel rates in effect from June 1, 2006, through May 31, 2014, is shown on the back.

### Motor fuel

Region	Sales tax prepayment per gallon
1	\$0.1750
2	\$0.210
3	\$0.160

**Region 1 includes** ..... New York City (counties of Bronx, Kings (Brooklyn), New York (Manhattan), Richmond (Staten Island), and Queens); and counties of Dutchess, Orange, Putnam, Rockland, and Westchester. (This is the *Metropolitan Commuter Transportation District*, excluding Nassau and Suffolk counties.)

**Region 2 includes** ..... Nassau and Suffolk counties.

**Region 3 includes** ..... All other counties in New York State.

### Computation of prepayment of sales tax

To compute the amount of sales tax required to be prepaid on motor fuel:

1. Determine whether the fuel is taxable in Region 1, Region 2, or Region 3.
2. Use the chart shown above to determine the tax on one gallon of fuel and multiply this figure by the number of gallons on which prepayment of sales tax is due. Fuel subject to tax includes fuel imported, purchased without tax, produced, refined, manufactured, or compounded.

Example: *A distributor imports 100,000 gallons of motor fuel into Region 1 where the sales tax prepayment per gallon is \$0.1750. The prepayment of sales tax due on that fuel is computed as follows:*

$$100,000 \text{ gallons} \times \$0.1750 = \$17,500$$

The sales tax prepayment per gallon remains the same regardless of the actual selling price of the fuel or the rate of tax that applies. This change **does not affect** the retail sales price.

## Sales tax prepayment per gallon on motor fuel

### Historical rates

Period	Region 1	Region 2
June 1, 2006 through May 31, 2014	\$0.1475	\$0.140

Before June 1, 2014:

- **Region 1 included** New York City (counties of Bronx, Kings (Brooklyn), New York (Manhattan), Richmond (Staten Island), and Queens); and Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties (commonly called the *Metropolitan Commuter Transportation District*).
- **Region 2 included** all other counties in New York State.

### Need help?



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**Sales Tax** Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



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