

# Chart for Prepayment of Sales Tax on Diesel Motor Fuel

Effective June 1, 2006

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

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

Do not adjust these prices for any taxes imposed on diesel motor fuel.

A historical list of the sales tax prepayment per gallon on diesel motor fuel rates in effect from June 1, 2001, through May 31, 2006, is shown on the back.

The following chart is effective as of the date stated above.

## Diesel motor fuel

Region	Sales tax prepayment per gallon
1	\$0.1475
2	\$0.140

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

**Region 2 includes** ..... All other counties.

### Computation of prepayment of sales tax

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

1. Determine whether the fuel is taxable in Region 1 or Region 2.
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.

**Example:** *A distributor sells 100,000 gallons of diesel motor fuel in Region 1, where the sales tax prepayment per gallon is \$0.1475. The prepayment of sales tax due on that fuel is computed as follows:*

$$100,000 \text{ gallons} \times \$0.1475 = \$14,750$$

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.

## Sales tax prepayment per gallon on diesel motor fuel

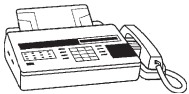
### Historical rates

Period			Region 1	Region 2
June 1, 2005	through	May 31, 2006	\$0.146	\$0.121
June 1, 2004	through	May 31, 2005	\$0.107	\$0.091
June 1, 2003	through	May 31, 2004	\$0.099	\$0.085
June 1, 2002	through	May 31, 2003	\$0.087	\$0.074
June 1, 2001	through	May 31, 2002	\$0.110	\$0.093

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