NYS ASSOCIATION OF SERVICE STATIONS & REPAIR SHOPS, INC.

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New York Stations Miss Deadline For Backup Power

New York officials consider fuel stations in the downstate region well on their way to fortifying their ability to remain operational under emergency conditions.

But some stations missed their April 1 deadline and could face civil penalties of as much as $1,500 per day for every violation.

"At the end of March, more than 900 stations had applied for a grant through NYSERDA to defray the cost of having a transfer switch installed, and many others are moving forward with hiring an electrician and installing a transfer switch with or without applying for a grant," a spokeswoman for the New York State Energy Research and Development Authority (NYSERDA) told Oil Express.

All but 46 stations located close to highway exits or evacuation routes, which were required to install equipment by April 1, had either hired an electrician or applied for a grant, the spokesperson added.

Another 600 gas stations owned by retail chains that are located further from highway exits and evacuation routes face a deadline of Aug. 1, 2015.

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New York State Agriculture and Markets has "an aggressive outreach program" in place for the non-compliant stations and is in frequent contact with them. "They have been made aware that failure to comply may lead to penalties," the spokesperson said. Under the Fuel NY program, set up to help fuel stations better handle energy emergencies such as 2012's Superstorm Sandy, stations can get state grants of up to $13,000 per station to install a permanent generator or $10,000 per station for rewiring if owner/operators opt to use portable generators.

Meanwhile, NYSERDA has also issued contracts to 36 stations to install permanent emergency generators.

NYSERDA is in the process of creating a program of portable emergency generators for use by fuel station owners. When available, the program will provide information to participants on services and equipment the agency will provide, along with the cost and responsibilities of the stations.

The 3-million-bbl Strategic Gasoline Reserve will be available for the

2014 storm season that gets underway in June, according to NYSERDA.

--Beth Heinsohn, bheinsohn@opisnet.com

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Regulators Eye Use Of Payroll Cards

If you pay your workers with a payroll card, make sure you have another method of payment if they request it. The federal government says that's the law, and that it will be watching for compliance.

In addition, regulators and law enforcement officials in some states recently have expressed concerns about whether employers are restricting workers to just that method of payment. And they're trying to put some controls on the kinds of user fees that accompany payroll cards, noting that the fees can erode some workers' already-small incomes.

If certain user fees are blocked, the price that merchants pay banks to provide payroll services might have to go up, says an official of one retailer organization.

Among developments in this space:

- In recent weeks, the Illinois House of Representatives passed a bill to put parameters on user fees, and a panel in the Iowa Senate passed another bill addressing the fees. In both states, their attorneys general have expressed concern about payroll cards.
- Last fall, the federal Consumer Financial Protection Bureau issued a bulletin warning employers against exclusively compensating employees with payroll cards because it's illegal.

- Last August, New York State Attorney General Eric Schneiderman said his office was looking at large employers' use of payroll cards to see if any laws were being violated. The office couldn't be reached regarding the status of the investigation.
- Last June, a former McDonald's employee in Pennsylvania filed a class- action lawsuit against a franchisee alleging that hourly workers were paid exclusively through a payroll card with no option to receive another form of payment, while managerial employees were paid through direct deposit. That arrangement resulted in some hourly workers receiving less than the required minimum wage, the suit alleged. It's still pending in state court.

The Illinois Retail Merchants Association, which includes some gas stations, is officially neutral on the bill in that state. Even so, Tanya Triche, the association's vice president and general counsel, said banks ought to be allowed to charge reasonable user fees that are typically associated with debit cards when payroll cards are used as debit cards.

Triche noted some of the bill's current language prohibits point-of- sale transaction fees and declined transaction fees, but she said those fees are reasonable. She said her organization and some affected banks are hoping to get some of that language changed when the bill goes through the state senate.

"Right now, [banks] can charge these fees directly to the cardholder, but if they are prohibited from doing that, then they're going to increase our costs for having the program," Triche said. "We think it makes sense for banks to be able to recover some of their costs, and they should recover those costs from the folks that are using the cards, just like banks do when we use our debit cards."

The bill would mandate that the worker have at least one method of withdrawing his or her full net wages from the card every two weeks, at no fee, which Triche said is fine. It also calls for a way for a worker to be able to check his or her balance free of charge once a month.

"For us, it wasn't a question of if they were going to regulate payroll cards, but when," Triche said. "And when they did, we wanted to make sure that the regulations were reasonable so that they didn't stop the proliferation of payroll cards in the marketplace but used the best practices of businesses that were already out there and allow employees to access their wages in full, something that they weren't able to do before."

--Vincent Taylor, vtaylor@opisnet.com

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New DOE Strategic Gasoline Reserve in Northeast to Launch by Late Summer

The Department of Energy's (DOE) new million-barrel gasoline strategic reserve for the Northeast will be established near New York Harbor and northern New England, likely Boston, Secretary of Energy Ernest Moniz said Friday.

DOE anticipates awarding contracts for 500,000 bbl of commercial storage, service and product acquisition in each of the two locations by mid-summer so that the reserve can launch ahead of late summer. That period of the June-November Atlantic Basin hurricane season is usually the most intense for storm formation.

The major fuel supply disruption visited upon the Northeast in the aftermath of 2012's Superstorm Sandy was only part of the impetus for the diversification of the federal Strategic Petroleum Reserve (SPR) program beyond crude oil and heating oil (also in the Northeast).

"In addition to our mitigation and international efforts, the President's Climate Action Plan calls on us to take measures today in order to better prepare for the effects of climate change we already see occurring here at home," Moniz said during a conference call with reporters. Beyond the severe winds and tidal surges of hurricanes, Northeast energy supply and reliability is vulnerable to the impacts of snow and icing conditions, he added.

Sen. Edward Markey (D-Mass.), also on the call, said the reserve "is what the Northeast needs to be ready for supercharged storms from climate change."

Moniz stressed that the concept of a regional gasoline reserve was just one component to the federal government's consideration of energy infrastructure. Increasing the resiliency of power grids across the country is also part of the DOE's quadrennial review.

Senator Charles Schumer (D-N.Y.) noted during the call that New York's Fuel NY plan has provided grants and other assistance to gasoline stations in the state to help them install back-up power capability in the event of an energy emergency.

Gasoline's role in the Sandy emergency - long lines at the few gasoline stations that had both power and fuel, panic and supply outages that left some New York stations without fuel for as long as 30 days - loomed large for Northeast lawmakers.

Markey lauded the reserve as ensuring "that just because a dangerous storm soaks our region, it doesn't mean that consumers have to get soaked at the pump."Federal expenditure for the Northeast reserve will depend on the cost of leasing and product but DOE anticipates layout of about $200 million, Moniz said. As part of the SPR, the reserve's funding will come from the SPR account.

New York state will also have gasoline (71,000 bbl) available this summer in a reserve housed in Long Island.

Following the announcement, ClearView Energy Partners suggested that the hoped-for resilience benefits might be somewhat reduced if commercial players cut back their inventories to conserve working capital.

This is a real possibility "based on anecdotal accounts from industry sources and our cursory analysis of middle distillates inventories following the creation of a home heating oil reserve in 2000," ClearView's Kevin Book wrote in a note to clients.

--Beth Heinsohn, bheinsohn@opisnet.com

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MEMORANDUM IN SUPPORT
BILL NUMBER: S5786 –A7234
SPONSOR: Senator DeFrancisco
Assemblyman Englebright

The subject bill amends the New York State Insurance Law concerning collision and comprehensive coverage on motor vehicles. Amends the insurance law directing that no insurer providing collision or comprehensive loss shall require a repair facility to use a specific vendor or process for the procurement of parts or other materials necessary for the repair of a motor vehicle.

Insurance companies have been directing auto repair businesses to obtain their parts from an online source and will only reimburse the repair shop if they do so. The online source only provides the repair shop with the lowest priced replacement part, often from out of state. These replacement parts are often not Original Equipment Manufactured (OEM) parts and therefore are of sub-quality and not up to the most stringent safety standards. This bill simply allows auto repair shops to continue to procure replacement parts from local suppliers and to ensure that these parts are of OEM quality.

The motorist is entitled to have the vehicle returned to its pre-damaged condition. The use of poor quality parts could cause the vehicle to perform poorly and shorten its value and useful life.

For the above reasons the New York State Association of Service Stations and Repair Shops, Inc., if affiliates and member support this bill an urge it become law.

MEMORANDUM IN OPPOSITION
BILL NUMBER: A3099 – S405
SPONSOR: Assemblyman Kavanagh – Senator Dilan

The subject bill amends the New York State Vehicle and Traffic Law, to limit the use of certain substances in brake friction material. It proposes to address section health risk that allegedly may affect New York State residents due to the amount of copper and other toxic substances in motor vehicle brake pads.

- The legislative proposes the following,
- To reduce the amount of copper and other toxic substances in motor vehicle brake pads sold in New York State.
- It provides a timeline for implementation and enforcement of this proposed law by the Department of Motor Vehicles.
- It authorizes the Department to review the availability of alternative brake friction material,
- It creates an advisory committee to determine if alternative material exists.
- It mandates a report on the availability of alternative brake friction material for each type of motor vehicle,
- that such report be published
- it be presented to the appropriate legislative committees.
- It allows the Department to consider applications for exemptions, and a framework for determining whether such exemptions are appropriate is included.
- It sets forth reporting and compliance requirements for manufacturers of brake friction material offered for sale in New York State.
- The bill calls for the Department to prepare and distribute information about the prohibitions to manufacturers, distributors, and retailers.
- Finally, the legislation provides for civil penalties for violation.

The sponsor alleges that friction brake material is a component of motor vehicle brakes. But claims that debris from brake friction material containing copper and its compounds, along with other toxic substances, is released into the environment during normal motor vehicle operation. There is no evidence to substantiate this claim.

If there is a health problem with brake pad debris than the federal government must address the issue. The passage of laws that require boutique parts for a single state increase the cost of the part. This will put New York repair shop, car dealers and part supplier in a noncompetitive position with bordering states.

For the above reasons the New York State Association of Service Stations and Repair Shops, Inc., it affiliates and members oppose this legislation and urge it be defeated.

We Asked The DMV

Q. When an employee leaves we can't seem to remove his/her inspection license from the analyzer. Is there a way to do this.

A. This is done by logging into the OPUS website, wwww.nyvip.org. The user id is the station's facility number and the password is whatever the facility chose (when they logged on and registered, completed the stations participation agreement, and purchased the equipment). Once logged in, the facility must select 'Stations" from the top menu, and next select "Station Manager" and "Station Users, and next they will see a list of all inspectors that are assigned to their facility. On the far right of each inspector there is a "Remove" function which will delete the certified inpector by clicking on it. If a station nanager has forgotten the password he or she should contact Opus forassistanceat 1-866-623-8378

New Prepaid Sales Tax Regions And Rates
Effective June 1, 2014

Beginning June 1, 2014, new sales tax regions are being established and the sales tax prepayment rates are changing. This will affect the amount of prepaid tax passed through to you by your suppliers. When you claim credit for prepaid sales tax on your sales of motor fuel and diesel motor fuel, be sure to claim the correct amount according to the certifications your suppliers give you.

These changes do not affect the retail sales tax rates that apply to sales of motor fuel or diesel motor fuel to consumers. Therefore, the new rates of prepaid sales tax

effective June 1, 2014, will not cause an increase in the retail selling price (i.e., pump price per gallon) of motor fuel or diesel motor fuel.

For more information see publications 787 and 790 to calculate the prepaid sales tax on diesel and motor fuel in your region.

Senate Passes Tax Extenders Package

Yesterday, the U.S. Senate nearly unanimously voted to consider the tax-extenders bill HR 3474, which the House already passed. The Senate might attach their EXPIRE Act as an amendment to HR 3474.

In early April, the Senate Finance Committee approved S 2260, the EXPIRE Act, that renewed several tax provisions that terminated on Dec. 31, 2013. Committee Chairman Ron Wyden (D-OR) said that would be the final tax extension proposal his committee would consider during his tenure as chairman. The Senate Finance Committee signed off on the EXPIRE Act, which has a few pertinent parts for NACS members, including:

- Extending the biodiesel blenders' tax credit for two years;
- Extending the 30% investment tax credit for alternative vehicle refueling property (such as CNG or LNG pumps and other alternative fuel pumps) for two years;
- Adding "long-term unemployed" (those who have used up 26 weeks of unemployment benefits) to the catalog of eligible work-opportunity tax credit populations;
- Extending the 15-year accelerated cost recovery period for upgrading qualified retail facilities and restaurants for two years under Section 168 of the Internal Revenue Code.
- Also, Sen. Patrick Toomey (R-PA) offered an amendment during the markup that would have repealed the biodiesel blenders' tax credit, along with other alternative energy-related tax credits, arguing that these forms of energy should "compete on a level playing field" with more traditional energy sources. His amendment was rejected in a 6–18 vote.

Sens. Michael Bennet (D-CO) and Richard Burr (R-NC) put forth and then withdrew an amendment that would have modified the federal excise tax on LNG to be based on energy content rather than volume. Bennet argued that the current 24.3 cents per gallon excise tax for both LNG and diesel is unfair because it does not take into account the lower energy-per-gallon of LNG. He agreed to withdraw his amendment after Wyden reassured him that LNG excise tax parity would be discussed when the Finance Committee considers reforms to the federal Highway Trust Fund.

On the House side, Ways and Means Committee Chairman Dave Camp (R-MI) has announced that his committee plans to consider a series of individual bills, rather than an extenders "package." Each House bill would make a certain expiring tax provision permanent, whereas the Senate package, for the most part, would just extend certain provisions for a few years. Last Friday, the House passed one such bill that would permanently extend an expiring corporate research and development tax credit (HR 4438). The bill passed 274–131 and was received in the Senate on Monday. The House is expected to move next on a proposal permanently extending the $500,000 cap on small business expensing under Sec. 179 of the Internal Revenue Code (HR 4457), but no specific floor schedule has been announced.

New York Warns Against Retail Fuel Price Gouging in Yates County

New York Attorney General Eric Schneiderman said that he has issued an open letter to vendors warning against price gouging, the inflation of the price of necessary goods and services, including retail gasoline and diesel, in response to the Yates County state of emergency declared by Governor Andrew Cuomo.

Yates County, which is located in upstate New York near Ithaca, is under a flash flood watch since Thursday.

General Business Law prohibits such increases in costs of essential items like food, water, gas, generators, batteries and flashlights, and services like tree trimming/removal, ground transportation, or emergency structure repairs during natural disasters or other events that disrupt the market.

The open letter is addressed to New York State vendors, retailers and suppliers, including but not limited to supermarkets, gas stations, hardware stores, tree trimming/removal services, taxi and livery cab drivers.

New York pricing gouging law states a "before-and-after" price analysis can be used as evidence of price gouging. Evidence that a price is unconscionably
excessive may also include proof that "the amount charged grossly exceeded the price at which the same or similar goods or services were readily obtainable by other consumers in the trade area."

However, a merchant may counter with evidence that additional costs not within its control were imposed for the goods or services.

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Farm Bill Updates Affect Retailers Participating In Snap

The Farm Bill, signed into law on Feb. 7, 2014, imposes additional obligations on retailers that redeem Supplemental Nutrition Assistance Program (SNAP) benefits, including new technological mandates and depth-of-stock requirements. (See March 2014 Summary of Relevant Provisions for SNAP Retailers.) In addition to those obligations, under the new law, retailers participating in SNAP will no longer be offered free Electronic Benefit Transfer (EBT) equipment, supplies and related services.

Under prior law, states were required to provide a no-cost option for retailers' point of sale EBT equipment, supplies and related services in order to process EBT SNAP transactions. In the new Farm Bill, section 4002 requires

non-exempt retailers to pay for their own EBT systems. More specifically:

Retailers that become SNAP authorized after March 21, 2014, will have to pay for their own EBT equipment, supplies and related services.

Retailers that became SNAP authorized on or before March 21, 2014, and who have already been given free EBT equipment and services by the state, will have to pay for their own equipment, supplies and related services. At the state's option, however, those retailers may continue to use their EBT equipment and services for free until Sept. 21, 2014.

Retailers that already pay for their own EBT equipment and related services without assistance from the state (i.e., retailers with a consolidated system that processes commercial debit, credit and SNAP EBT) may continue paying for their systems as they have been doing pre-Farm Bill — there will be no change.

As a result of these changes, SNAP-authorized retailers utilizing no-cost EBT point-of-sale equipment, supplies and services should arrange to lease or purchase EBT equipment in order to ensure their continued participation in SNAP. Retailers are advised to contact their states' EBT vendors for more information on this, as well as for information about possible third-party and commercial vendors.

USDA is expected to issue regulatory guidance as soon as possible that will more fully explain these provisions

FDA Releases Proposed Rule On Electronic Cigarettes

The U.S. Food and Drug Administration (FDA) has released a proposed rule that would prevent minors from purchasing electronic cigarettes and give the FDA authority over e-cigarettes, cigars, pipe tobacco, nicotine gels, hookah and dissolvables.

However, it could be another year before the restrictions take effect, reports Politico, as the public will have 75 days to comment on the proposal. The news source writes that e-cigarette companies welcome federal regulation and many support bans on sales of their products to minors.

The FDA proposes including the additional items in several provisions that apply to regulated tobacco products, such as age and identification requirements to restrict sales to youths under 18 and prohibitions on free samples and vending machine sales. These provisions would go into effect 30 days after the final rule is released.

The proposed rule does not include restrictions on online sales or television advertising. The FDA is also not banning flavoring, as many cigars and e-cigarette products come in flavors such as peach and cherry. Such restrictions would require separate rulemaking.

The Family Smoking Prevention and Tobacco Control Act (Tobacco Control Act) provides FDA with immediate authority to regulate cigarettes, cigarette tobacco, roll-your-own tobacco and smokeless tobacco. The Tobacco Control Act also permits FDA to issue regulations deeming other tobacco products that meet the statutory definition of "tobacco product" to also be subject to the Food Drug & Cosmetic Act (FD&C Act). This regulation is necessary to afford FDA the authority to regulate these products, which include hookah, electronic cigarettes, cigars, pipe tobacco, other novel tobacco products and future tobacco products.

An unpublished version of the proposed rule is available on the Federal Register's website (PDF).

NJ Governor Resorts To E-Cigarette Tax To Plug Deficit

Facing a budget shortfall of more than $1 billion, New Jersey Governor Chris Christie is proposing a new tax on e-cigarettes to help close the gap, according to a report from Bloomberg News. The estimated $35 million in annual revenue would be used for general spending by the state.

The New Jersey Legislature already treats e-cigarettes as equivalent to conventional ones for purposes such as restricting sales to minors and smoke-free air laws. According to N.J. State Treasurer Andrew Sidamon-Eristoff, the motivation for the proposed tax on vapor cigarettes was public health.

"Tax parity is the logical next step," said Sidamon-Eristoff. "Why should we favor one form of … tobacco-derived nicotine over another?"

Consumer Optimism Takes A Big Hit

Rising gas prices during the annual spring transition to summer-blend fuels has finally driven down consumer optimism about the economy, which fell to its lowest level this year.

Overall, 41% of consumers say that they are optimistic about the economy, a drop from 44% the month prior, according the latest monthly NACS Consumer Fuels Survey that examines how gas prices affect consumer sentiment. Lingering poor weather across much of the country and a 14-cent-per-gallon increase in gas prices are among the factors that likely drove down consumer confidence.

Nearly 9 in 10 (86%) consumers say that gas prices affect their feelings about the economy, and nearly 4 in 5 (79%) noticed that gas prices increased over the past 30 days, the highest percentage saying so since March 2013. And two in three (66%) consumers say that prices will increase over the next 30 days, the highest percentage saying so since NACS initiated monthly consumer surveys in January 2013.

"Higher gas prices usually mean tighter margins for fuel retailers as they compete for price-sensitive customers," said NACS Vice President of Government Relations John Eichberger. "Combine that with reduced in-store sales that most retailers have faced because of bad weather and the first few months of the year have been rough for both consumers and retailers."

Strong demographic variations exist in how consumers fell about the economy. A majority (51%) of younger consumers — those ages 18 to 34 — are positive about the economy, but only 34% of those over age 50 are optimistic about the economy.

Consumers also feel that their purchasing power at the pump is decreasing. Self-reported miles per dollar decreased again in May, dropping 5.7% to 6.32 miles per dollar, or 15 cents per mile on average. This mark is also at a low for 2014, another potentially worrisome indicator of overall consumer sentiment.

There are some positive signs as the summer-drive season approaches. Gas prices have trended downward over the past 10 days and warm weather is finally spreading across much of the country battered this winter.

Senator Reid Opens Door To Keystone Pipeline Vote

Senate Majority Leader Harry Reid (D-NV), in an abrupt election-year shift in strategy, opened the possibility on Tuesday of allowing a vote on congressional approval of the long-delayed Keystone XL oil pipeline, according to a Reuters report.

"I'm open to anything that will move energy efficiency," Reid, a long-time foe of the project, told reporters.

He was referring to a bill, sponsored by Senators Jeanne Shaheen (D-NH) and Rob Portman (R-OH), that would save energy through tougher building codes, which the Senate is expected to consider as early as next week.

Details were unclear, but in exchange for Republicans supporting the efficiency bill, Reid could permit a vote on a measure that would allow Congress to approve the bill of the pipeline. The vote could allow Democratic senators facing tough elections in November to be seen as supporting the project.

But even if the bill passes the Senate and a similar bill passes in the House of Representatives, it is likely that President Barack Obama would veto it.

The Obama administration has been considering the pipeline for more than five years. Earlier this month, the State Department said it would again delay a decision on the pipeline until the Nebraska Supreme Court settles a dispute over the path of the pipeline, effectively delaying the decision until after the November 4 elections.

Appeals Court Rules Against Oil Industry In RFS Case

This week, the U.S. Court of Appeals for the District of Columbia Circuit rejected a challenge brought by the oil industry to the 2013 Renewable Fuel Standard (RFS), Reuters reports. Refiners had challenged the standard, saying that the U.S. Environmental Protection Agency (EPA) had not researched the issue of renewable fuel credits enough. The agency's final numbers for this year's quotas will be released next month.

The oil industry wanted the agency to reduce the federal mandate for this year to avoid an unfair burden on refiners. PBF Energy argued that the EPA should not look at any "leftover" ethanol credits from the previous year when considering goals for 2013.

The court ruled that the argument had no merit, adding that EPA "was entitled to conclude, as it did, that it had wide latitude to consider a range of factors as appropriate."

PBF has not yet said whether it will appeal further. "We are disappointed in the court's ruling and do not agree that EPA properly exercised its discretion," said a PBF spokesman.

Monroe Energy, part of the court challenge, said that the court's reasoning that paying more for fuel credits would spur renewable fuel innovation had no basis. "These prices will not increase the volume of renewable fuel consumed in the U.S., and are in essence nothing but a tax on refiners," said a company statement.

Retailers Experience Rash Of Skimming Incidents

In recent weeks, both Shell and Hess have reported credit card skimming devices at Florida gas stations, WPTV reports. According to the U.S. Secret Service, more than 130 cases have been reported in the state over the past three years.

"They are gaining access inside the pump," said John Joyce, the Special Agent in Charge of the Tampa office of the U.S. Secret Service. Skimming devices are small and fit easily inside gasoline pumps. "It still lets the transaction go through but it captures the credit card information," he said.

One way gasoline stations can protect their customers from this type of fraud is to use security tape over the door of the pump's credit card reader. That allows an employee or customer to see right away if the tape is secure.

"It's just to stay one step ahead," said Kevin Dalton, who has put security tape on the pumps at two of his three Florida gas stations. He requires his employees to check the tape on a regular basis. "Each shift is required to come outside and check to make sure that none of them have been tampered with. … And they know what it looks like if it's been tampered with."

DMV Record Retrieval

DMV record retrieval is available to association members and affiliates at a cost of $12 per record. Additionally, you may order DMV certified paper abstracts of driver's license, vehicle registration, and vehicle title records for an additional fee of $2 per abstract. Please call 518-452-4367.

Attention Inspection Stations

The association has received a flurry of requests for legal representation for violations of the DMV commissioner regulations known as "clean scanning." that is when a vehicle other that the one to be inspected is substitute for the OBD-II part of the test. We have no defense for these violations. DMV has the ability to trace the OBD-II inspection to the vehicle used for the inspection.

If you cannot pass a vehicle for any reason, get help. That help could come from DMV. This violation almost always results in revocation..

New York State
Department of
Taxation and Finance

Publication 787
(4/14)

Chart for Prepayment of Sales Tax on Diesel Motor Fuel

Effective June 1, 2014

Use this chart 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.

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

Diesel 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 diesel 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.

Example: *A distributor sells 100,000 gallons of diesel motor fuel in 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 gallons × $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 diesel 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?

Visit our Web site at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Sales Tax Information Center: (518) 485-2889

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

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

New York State
Department of
Taxation and Finance

Publication 790
(4/14)

Chart for Prepayment of Sales Tax On Motor Fuel

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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 gallons × $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?

Visit our Web site at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Sales Tax Information Center: (518) 485-2889

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

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

$afety Group 536

With a Financial history like this you have lots of reasons to smile.

Dividend History		Discount History	
35%	2010-2011	25%	2012
35%	2009-2010	25%	2011
35%	2008-2009	20%	2010
35%	2007-2008	20%	2009
30%	2006-2007	20%	2008
30%	2005-2006	25%	2007
25%	2004-2005	25%	2006
22.5%	2003-2004	25%	2005
17.5%	2002-2003	20%	2004
10%	2001-2002	20%	2003
15%	2000-2001	20%	2002
30%	1999-2000	20%	2001
40%	1998-1999	30%	2000

Current Group Management took over for the 04-05 policy year
2008 20 % Discount due to 18% rate decrease

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City:	State:	Zip:
Phone:	Fax:	
Additional NAPA Dealer(s) you do business with:		
Name of NAPA Dealer:		
NAPA Street Address:		
City:	State:	Zip:
Phone:	Fax:	
Name of NAPA Dealer:		
NAPA Street Address:		
City:	State:	Zip:
Phone:	Fax:	

FAX this form back to: (518) 452-1955