



May 26, 2022

## Information for IFTA members about the New York State Fuel Use Tax (Article 21-A)

### Changes to reporting requirements during the suspension of certain taxes on motor fuel and diesel motor fuel

Effective June 1, 2022, and continuing through December 31, 2022, New York State has suspended the following taxes on motor fuel and highway diesel motor fuel:

- the excise tax (Article 12-A) on gasoline and similar motor fuel,
- prepaid sales tax and New York State sales and use tax on motor fuel (Article 28), and
- the additional state sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD) for fuel purchased in New York State.

Note: The New York State fuel use tax (Article 21-A) has **not** been suspended. The composite tax rates in effect for New York State on May 31, 2022, will remain the same during the suspension period.

All motor carriers licensed with the International Fuel Tax Association (IFTA) and traveling in New York State will be required to do an additional calculation when reporting tax paid gallons purchased within New York State for the second, third and fourth quarters of calendar year 2022.

For instructions and additional information, see [Motor carrier questions on IFTA](#) on our webpage, [Suspension of certain taxes on motor fuel and diesel motor fuel](#) and the Important Notice [N-22-1](#), *Suspension of Certain Taxes on Motor Fuel and Diesel Motor Fuel Beginning June 1, 2022*.

Visit our website [tax.ny.gov](http://tax.ny.gov) (search: *fuel*) for more information on the topic.