

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-78 (7) M  
Motor Fuel Tax  
October 3, 1978

Subject: Exemption - Voluntary Ambulance Services

Chapter 737 of the Laws of 1978 was enacted on August 7, 1978. This act will become effective October 6, 1978.

Subdivision 4 of section 284 of the Tax Law has been amended to exempt from the motor fuel tax of four cents per gallon imposed by that section such fuel sold to a voluntary ambulance service, as defined in section 3001 of the Public Health Law, for use in any vehicle owned and operated by such voluntary ambulance service and used exclusively for its purposes, provided the distributor making such sales complies with all regulations of the Tax Commission relating thereto.

Section 284-a of the Tax Law, which imposes an additional three cents per gallon tax on motor fuel, provides, in part, as follows: "All the provisions of this article shall apply with respect to the additional tax imposed by this section to the same extent as if it were imposed by said section two hundred eighty-four." Similar language is used in section 284c which imposes a supplemental one cent per gallon motor fuel tax and section 284b which imposes the New York City tax on leaded motor fuel of one cent per gallon. Therefore, the exemption applies to these taxes also.

Section 282-a of the Tax Law, which imposes a six cents per gallon tax on diesel motor fuel, provides, in part, as follows: "The provisions of this section shall be controlling with respect to 'Diesel motor fuel,' whenever they are in conflict with the provisions of the other sections of this article. In all other respects such other sections shall apply to Diesel motor fuel as well as to other motor fuels." Section 282-b of the Tax Law, which imposes an additional tax of three cents per gallon upon diesel motor fuel, provides, in part, as follows: " All of the provisions of this article shall apply with respect to the additional tax imposed by this section to the same extent as if it were imposed by said section two hundred eighty-two-a." Similar language is contained in the supplemental diesel motor fuel tax of one cent per gallon imposed by section 282-c of the Tax Law. Therefore, the amendment exempts voluntary ambulance services on their purchases of diesel motor fuel as well.

A new paragraph (f) has been added to subdivision 3 of section 289-c of the Tax Law relating to refunds and reimbursements. Under the provisions of this new paragraph, a voluntary ambulance service which buys motor fuel on which the tax or taxes imposed by Article 12-A of the Tax Law shall have been paid is to be reimbursed the amount of such tax provided such motor fuel has been consumed by such ambulance service vehicle in the course of operating within this State. Paragraph (c) of subdivision 3 of such section, relating to claims for reimbursement, is also amended to provide that the voluntary ambulance service show, in making its claim, that it has borne the tax and that the amount claimed is the amount of such tax reimbursable under new paragraph (f) of subdivision 3 of such section. Because of the provisions of Article 12-A of the Tax Law noted above this reimbursement would normally be construed to apply to the other diesel motor fuel taxes imposed by such article.