

## **VAC-VFD-VFC-VRS EXEMPTION FOR NYS PETROLEUM BUSINESS TAX**

Chapter 59 of the Laws of 2013 (Part L) amended the Tax Law effective 6/1/13 to allow voluntary ambulance services, volunteer fire companies, volunteer fire departments, and volunteer rescue squads to claim a reimbursement of the petroleum business tax (Article 13-A). Currently, these organizations may only claim reimbursements of the excise tax (Article 12-A) and the state and local sales tax (Articles 28 and 29) for fuel used in their vehicles. The petroleum Business Tax is currently:

- 18.6 cents per gallon for gasoline
- 16.85 cents per gallon for diesel

To claim reimbursement eligible agencies must file form AU-630 Application for Reimbursement for the Petroleum Business Tax with the NYS Tax Department in Albany.

Form AU-630 is on-line at [http://www.tax.ny.gov/pdf/current\\_forms/petrol/au630.pdf](http://www.tax.ny.gov/pdf/current_forms/petrol/au630.pdf)

Instructions are on-line at [http://www.tax.ny.gov/pdf/current\\_forms/petrol/au630i.pdf](http://www.tax.ny.gov/pdf/current_forms/petrol/au630i.pdf)