# STATE OF NEW YORK

10503

# IN ASSEMBLY

March 6, 2026

Introduced by M. of A. CUNNINGHAM -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a tax credit for trucks entering into the central business district

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

Section 1. Section 210-B of the tax law is amended by adding a new subdivision 63 to read as follows:

**63. Central business district toll credit. (a) For taxable years beginning on or after January first, two thousand twenty-six, commercial owners of trucks, as defined in section one hundred fifty-eight of the vehicle and traffic law, that enter the central business district established pursuant to article forty-four-C of the vehicle and traffic law shall be eligible for a tax credit for all additional tolls charged on trips into the central business district after the first entry per day.**

**(b) The credit shall be equal to the total amount of tolls paid by the taxpayer for entry into the central business district during the taxable year less the total of all tolls paid by the taxpayer for one entry per day into the central business district.**

**(c) The amount of the credit allowed under this subdivision for any taxable year shall not exceed twenty-five thousand dollars.**

**(d) The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount or if the taxpayer otherwise pays tax based on the fixed dollar minimum amount, any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided further, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.**

§ 2. This act shall take effect immediately.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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