STATE OF NEW YORK

10825

IN ASSEMBLY

April 1, 2026

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

AN ACT to amend the tax law, in relation to establishing a personal income tax credit for tolls paid by a taxpayer in the course of commuting on toll roads in the state of New York

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

Section 1. Section 606 of the tax law is amended by adding a new subsection (bbb) to read as follows:

(bbb) Commuter tolls credit. (1) General. Each individual qualified taxpayer shall be allowed a credit not to exceed one thousand dollars during any taxable year, to be computed as provided in this subsection, against the tax imposed by this article for qualified tolls paid during such taxable year.

(2) Definitions. (A) The term "qualified taxpayer" means a resident taxpayer who commutes to and from their place of employment and who during the course of such commuting pays qualified tolls not less than three times each week for not less than forty-five weeks during the taxable year.

(B) The term "qualified tolls" means tolls and fees imposed for use of a public highway or bridge within the state, or tolls and fees imposed by a public authority, established by the laws of this state, for the use of a public highway or bridge; and such tolls or fees were paid while a qualified taxpayer was in the course of commuting to and from their place of employment.

(3) Amount of credit. The amount of the credit pursuant to this subsection shall be the first one thousand dollars of qualified tolls paid by an individual qualified taxpayer during the taxable year, except in the case where two qualified taxpayers file jointly, the amount of such credit shall be the first two thousand dollars of the qualified tolls paid by such qualified taxpayers during the taxable year as computed by adding the tax credits each would be allowed pursuant to this subsection if they each filed individually.

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

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(4) Disputes. If the qualified taxpayer formally challenges any fine, fee, or administrative charge, all such charges that could otherwise be imposed, or continue to be imposed, post-challenge, as well as monies arising from the commuter tolls credit, shall be frozen in the midst of such dispute until the dispute reaches a resolution.

§ 2. This act shall take effect immediately and shall apply to the taxable year in which it takes effect and taxable years commencing thereafter.