STATE OF NEW YORK

82

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

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

AN ACT to amend the tax law, in relation to authorizing a personal income tax deduction for tolls, fees and other related commuting expenses paid by a taxpayer in the course of commuting to and from their place of employment

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 48 to read as follows:

(48) (A) The amount paid or incurred during the taxable year for any tolls, fees and/or any other related commuting expenses imposed for the use of a public highway or bridge or public transportation within the state, or tolls, fees and/or any other related commuting expenses imposed by a public authority, established by the laws of this state, for the use of a public highway or bridge or public transportation; and such tolls, fees and/or other related commuting expenses were paid while a taxpayer was in the course of commuting to and from their place of employment or for the purpose of commuting to and from their place of employment.

(B) For the purposes of this paragraph, "related commuting expenses" shall include but not be limited to the costs associated with the purchase and maintenance of MetroCards, commuter railroad passes, monthly bus passes and EZ passes.

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on or after the first of January in the year in which it shall have become a law.

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

LBD00360-01-5