

4438

2009-2010 Regular Sessions

I N S E N A T E

April 23, 2009

Introduced by Sen. KRUGER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to certain tax credits for employers who encourage teleworking and certain amounts paid for certain reimbursements for transportation; to amend the administrative code of the city of New York, in relation to teleworking programs and authorizing the establishment of high occupancy vehicle in express routes parking lots and lanes; to amend the vehicle and traffic law, in relation to imposing owner liability for failure of operator to comply with express bus lane restrictions; to amend the public authorities law and chapter 774 of the laws of 1950, relating to agreeing with the state of New Jersey with respect to rules and regulations governing traffic on vehicular crossings operated by the port of New York authority, in relation to car pool only electronic toll collection system lanes; to amend the transportation law, in relation to creating a statewide telecommuting support program and authorizing the establishment of high occupancy vehicle in express routes and lanes; creating a temporary state commission to study and investigate traffic congestion in the city of New York; and making an appropriation therefor

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The tax law is amended by adding two new sections 31 and 33  
2 to read as follows:

3 S 31. INCOME TAX CREDITS FOR TELEWORKING; DEFINITIONS; POWERS AND  
4 DUTIES. (A) AS USED IN THIS SECTION, THE FOLLOWING TERMS SHALL HAVE THE  
5 FOLLOWING MEANINGS:

6 (1) "ELIGIBLE TELEWORK STARTUP EXPENSES" MEANS EXPENSES INCURRED  
7 DURING THE CALENDAR YEAR PURSUANT TO A TELEWORK AGREEMENT, UP TO A LIMIT  
8 OF ONE THOUSAND FIVE HUNDRED DOLLARS FOR EACH PARTICIPATING EMPLOYEE, TO

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

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1 ENABLE A PARTICIPATING EMPLOYEE TO BEGIN TO TELEWORK, WHICH EXPENSES ARE  
2 NOT OTHERWISE THE SUBJECT OF A DEDUCTION FROM INCOME CLAIMED BY THE  
3 EMPLOYER IN ANY TAX YEAR. SUCH EXPENSES SHALL INCLUDE, BUT NOT BE LIMIT-  
4 ED TO, EXPENSES PAID OR INCURRED TO PURCHASE COMPUTERS, COMPUTER  
5 RELATED HARDWARE AND SOFTWARE, MODEMS, DATA PROCESSING EQUIPMENT, TELE-  
6 COMMUNICATIONS EQUIPMENT, HIGH-SPEED INTERNET CONNECTIVITY EQUIPMENT,  
7 COMPUTER SECURITY SOFTWARE AND DEVICES, AND ALL RELATED DELIVERY,  
8 INSTALLATION, AND MAINTENANCE FEES. SUCH EXPENSES SHALL NOT INCLUDE  
9 EXPENSES FOR WHICH A CREDIT IS CLAIMED UNDER ANY OTHER PROVISION OF THIS  
10 ARTICLE. SUCH EXPENSES MAY BE INCURRED ONLY ONCE PER EMPLOYEE. SUCH  
11 EXPENSES MAY BE INCURRED DIRECTLY BY THE EMPLOYER ON BEHALF OF THE  
12 PARTICIPATING EMPLOYEE OR DIRECTLY BY THE PARTICIPATING EMPLOYEE AND  
13 SUBSEQUENTLY REIMBURSED BY THE EMPLOYER.

14 (2) "EMPLOYER" MEANS ANY EMPLOYER UPON WHOM AN INCOME TAX IS IMPOSED  
15 BY THIS ARTICLE.

16 (3) "PARTICIPATING EMPLOYEE" MEANS AN EMPLOYEE RESIDING IN THIS STATE  
17 WHO HAS ENTERED INTO A TELEWORK AGREEMENT WITH HIS OR HER EMPLOYER ON OR  
18 AFTER JULY FIRST, TWO THOUSAND NINE. THIS TERM SHALL NOT INCLUDE AN  
19 INDIVIDUAL WHO IS SELF-EMPLOYED OR AN INDIVIDUAL WHO ORDINARILY SPENDS A  
20 MAJORITY OF HIS OR HER WORKDAY AT A LOCATION OTHER THAN THE EMPLOYER'S  
21 PLACE OF BUSINESS IN THE CITY OF NEW YORK.

22 (4) "TELEWORK" MEANS TO PERFORM NORMAL AND REGULAR WORK FUNCTIONS ON  
23 A WORKDAY THAT ORDINARILY WOULD BE PERFORMED AT THE EMPLOYER'S PLACE OF  
24 BUSINESS IN THE CITY OF NEW YORK AT A DIFFERENT LOCATION, THEREBY ELIMI-  
25 NATING OR SUBSTANTIALLY REDUCING THE PHYSICAL COMMUTE TO AND FROM SUCH  
26 EMPLOYER'S PLACE OF BUSINESS IN THE CITY OF NEW YORK, AT LEAST TWELVE  
27 DAYS PER MONTH. TELEWORK SHALL NOT INCLUDE HOME BASED BUSINESSES,  
28 EXTENSIONS OF THE WORKDAY, OR WORK PERFORMED ON A WEEKEND OR HOLIDAY.

29 (5) "TELEWORK AGREEMENT" MEANS AN AGREEMENT SIGNED BY THE EMPLOYER AND  
30 THE PARTICIPATING EMPLOYEE, ON OR AFTER OCTOBER FIRST, TWO THOUSAND  
31 NINE, THAT DEFINES THE TERMS OF A TELEWORK ARRANGEMENT, INCLUDING THE  
32 NUMBER OF DAYS PER YEAR THE PARTICIPATING EMPLOYEE WILL TELEWORK, AS  
33 PROVIDED IN SUBDIVISIONS (B) AND (C) OF THIS SECTION IN ORDER TO QUALIFY  
34 FOR SUCH CREDITS, AND ANY RESTRICTIONS ON THE PLACE FROM WHICH THE  
35 PARTICIPATING EMPLOYEE WILL TELEWORK.

36 (6) "TELEWORK ASSESSMENT" MEANS AN OPTIONAL ASSESSMENT LEADING TO THE  
37 DEVELOPMENT OF POLICIES AND PROCEDURES NECESSARY TO IMPLEMENT A FORMAL  
38 TELEWORK PROGRAM WHICH WOULD QUALIFY THE EMPLOYER FOR THE CREDITS  
39 PROVIDED IN SUBDIVISIONS (B) AND (C) OF THIS SECTION, INCLUDING BUT NOT  
40 LIMITED TO A WORKFORCE PROFILE, A TELEWORK PROGRAM BUSINESS CASE AND  
41 PLAN, A DETAILED ACCOUNTING OF THE PURPOSE, GOALS, AND OPERATING PROCE-  
42 DURES OF THE TELEWORK PROGRAM, METHODOLOGIES FOR MEASURING TELEWORK  
43 PROGRAM ACTIVITIES AND SUCCESS, AND A DEPLOYMENT SCHEDULE FOR INCREASING  
44 TELEWORK ACTIVITY.

45 (B) FOR TAXABLE YEARS BEGINNING OR ENDING ON OR AFTER JANUARY FIRST,  
46 TWO THOUSAND TEN, AND PRIOR TO JANUARY FIRST, TWO THOUSAND TWELVE, AN  
47 EMPLOYER SHALL BE ALLOWED A STATE INCOME TAX CREDIT AGAINST THE TAX  
48 IMPOSED BY SECTIONS SIX HUNDRED ONE, THIRTEEN HUNDRED FOUR-D, FOURTEEN  
49 HUNDRED FIFTY-ONE AND FIFTEEN HUNDRED ONE OF THIS CHAPTER FOR UP TO ONE  
50 THOUSAND FIVE HUNDRED DOLLARS OF ELIGIBLE TELEWORK STARTUP EXPENSES  
51 INCURRED IN THE TAXABLE YEAR PURSUANT TO A TELEWORK AGREEMENT REQUIRING  
52 THE PARTICIPATING EMPLOYEE TO TELEWORK AT LEAST TWELVE DAYS PER MONTH,  
53 NOT INCLUDING SATURDAYS OR SUNDAYS, IF THE EMPLOYEE WOULD OTHERWISE  
54 PERFORM THE WORK IN THE CITY OF NEW YORK.

55 (C) FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOU-  
56 SAND TEN, AND PRIOR TO JANUARY FIRST, TWO THOUSAND TWELVE, AN EMPLOYER

1 SHALL BE ALLOWED A STATE INCOME TAX CREDIT AGAINST THE TAXES IMPOSED BY  
2 SECTIONS SIX HUNDRED ONE, THIRTEEN HUNDRED FOUR-D, FOURTEEN HUNDRED  
3 FIFTY-ONE AND FIFTEEN HUNDRED ONE OF THIS CHAPTER OF FIVE HUNDRED  
4 DOLLARS PER YEAR PER EMPLOYEE FOR EACH PARTICIPATING EMPLOYEE THAT THE  
5 EMPLOYER HAS A TELEWORK AGREEMENT WITH.

6 (D)(1) IN ADDITION TO THE CREDIT PROVIDED BY SUBDIVISIONS (B) AND (C)  
7 OF THIS SECTION, AN EMPLOYER CONDUCTING A TELEWORK ASSESSMENT ON OR  
8 AFTER JULY FIRST, TWO THOUSAND NINE, SHALL BE ALLOWED A CREDIT IN THE  
9 CALENDAR YEAR OF IMPLEMENTATION OF THE EMPLOYER'S FORMAL TELEWORK  
10 PROGRAM AGAINST THE TAX IMPOSED BY SECTIONS SIX HUNDRED ONE, THIRTEEN  
11 HUNDRED FOUR-D, FOURTEEN HUNDRED FIFTY-ONE AND FIFTEEN HUNDRED ONE FOR  
12 ONE HUNDRED PERCENT OF THE COST, UP TO A MAXIMUM CREDIT OF FIVE THOUSAND  
13 DOLLARS PER EMPLOYER, OF PREPARING THE ASSESSMENT. SUCH COSTS SHALL NOT  
14 BE ELIGIBLE FOR SUCH CREDIT IF THEY ARE OTHERWISE THE SUBJECT OF A  
15 DEDUCTION FROM INCOME CLAIMED BY THE EMPLOYER IN ANY TAX YEAR. THE  
16 CREDIT PROVIDED BY THIS SUBDIVISION IS INTENDED TO INCLUDE PROGRAM PLAN-  
17 NING EXPENSES, INCLUDING DIRECT PROGRAM DEVELOPMENT AND TRAINING COSTS,  
18 RAW LABOR COSTS, AND PROFESSIONAL CONSULTING FEES; THE CREDIT SHALL NOT  
19 INCLUDE EXPENSES FOR WHICH A CREDIT IS CLAIMED UNDER ANY OTHER PROVISION  
20 OF THIS CHAPTER. THIS CREDIT SHALL BE ALLOWED ONLY ONCE PER EMPLOYER.

21 (2) ALL TELEWORK ASSESSMENTS ELIGIBLE FOR A STATE INCOME TAX CREDIT  
22 UNDER THIS SUBDIVISION SHALL MEET STANDARDS FOR ELIGIBILITY PROMULGATED  
23 BY THE COMMISSIONER.

24 (E) IN NO EVENT SHALL THE TOTAL AMOUNT OF ANY TAX CREDIT PURSUANT TO  
25 THIS SECTION FOR A TAXABLE YEAR EXCEED THE EMPLOYER'S INCOME TAX LIABIL-  
26 ITY. NO UNUSED TAX CREDIT SHALL BE ALLOWED TO BE CARRIED FORWARD TO  
27 APPLY TO THE EMPLOYER'S SUCCEEDING YEARS' TAX LIABILITY. NO SUCH TAX  
28 CREDIT SHALL BE ALLOWED THE EMPLOYER AGAINST PRIOR YEARS' TAX LIABILITY.

29 (F) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, ON OR  
30 BEFORE DECEMBER THIRTY-FIRST, TWO THOUSAND TEN AND ON OR BEFORE DECEMBER  
31 THIRTY-FIRST OF EACH YEAR THEREAFTER, THE COMMISSIONER SHALL MAKE AVAIL-  
32 ABLE A PUBLIC REPORT DISCLOSING THE EMPLOYER NAMES AND AMOUNTS OF CREDIT  
33 CLAIMED UNDER THIS SECTION.

34 (G) THE COMMISSIONER SHALL PROMULGATE ANY RULES AND REGULATIONS NECES-  
35 SARY TO IMPLEMENT AND ADMINISTER THIS SECTION.

36 S 33. EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN  
37 REIMBURSEMENTS FOR TRANSPORTATION. (A) EMPLOYERS IN THIS STATE WHO,  
38 PURSUANT TO REGULATIONS PROMULGATED BY THE COMMISSIONER, PROVIDE FINAN-  
39 CIAL INCENTIVES TO THEIR OWN OR OTHER EMPLOYEES FOR RIDE SHARING, FOR  
40 USING PUBLIC TRANSPORTATION, FOR USING CAR SHARING, OR FOR USING NONMO-  
41 TORIZED COMMUTING BEFORE JULY FIRST, TWO THOUSAND FIFTEEN, ARE ALLOWED A  
42 CREDIT AGAINST TAXES PAYABLE FOR AMOUNTS PAID TO OR ON BEHALF OF EMPLOY-  
43 EES FOR RIDE SHARING IN VEHICLES CARRYING TWO OR MORE PERSONS, FOR USING  
44 PUBLIC TRANSPORTATION, FOR USING CAR SHARING, OR FOR USING NONMOTORIZED  
45 COMMUTING, NOT TO EXCEED ONE HUNDRED DOLLARS PER EMPLOYEE PER FISCAL  
46 YEAR.

47 (B) THE CREDIT UNDER THIS SECTION IS EQUAL TO THE AMOUNT PAID TO OR ON  
48 BEHALF OF EACH EMPLOYEE MULTIPLIED BY FIFTY PERCENT, BUT MAY NOT EXCEED  
49 ONE HUNDRED DOLLARS PER EMPLOYEE PER FISCAL YEAR. NO REFUNDS MAY BE  
50 GRANTED FOR CREDITS UNDER THIS SECTION.

51 (C) A PERSON MAY NOT TAKE A CREDIT UNDER THIS SECTION FOR AMOUNTS  
52 CLAIMED FOR CREDIT BY OTHER PERSONS.

53 S 2. The tax law is amended by adding two new sections 187-o and 187-p  
54 to read as follows:

55 S 187-o. CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK. 1.  
56 ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE

1 COMPUTED AS PROVIDED IN SECTION THIRTY-ONE OF THIS CHAPTER, AGAINST THE  
2 TAX IMPOSED BY THIS ARTICLE.

3 2. APPLICATION OF CREDIT. IN NO EVENT SHALL THE CREDIT UNDER THIS  
4 SECTION BE ALLOWED IN AN AMOUNT WHICH WILL REDUCE THE TAX PAYABLE TO  
5 LESS THAN THE APPLICABLE MINIMUM TAX FIXED BY SECTION ONE HUNDRED EIGHT-  
6 Y-THREE OF THIS ARTICLE. IF, HOWEVER, THE AMOUNT OF CREDIT ALLOWABLE  
7 UNDER THIS SECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT,  
8 ANY AMOUNT OF CREDIT NOT DEDUCTIBLE IN SUCH TAXABLE YEAR SHALL BE TREAT-  
9 ED AS AN OVERPAYMENT OF TAX TO BE REFUNDED IN ACCORDANCE WITH THE  
10 PROVISIONS OF SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED,  
11 HOWEVER, THE PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHT-  
12 Y-EIGHT OF THIS CHAPTER NOTWITHSTANDING, NO INTEREST SHALL BE PAID THER-  
13 EON.

14 S 187-P. EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN  
15 REIMBURSEMENTS FOR TRANSPORTATION. 1. ALLOWANCE OF CREDIT. A TAXPAYER  
16 SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION THIR-  
17 TY-THREE OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

18 2. APPLICATION OF CREDIT. IN NO EVENT SHALL THE CREDIT UNDER THIS  
19 SECTION BE ALLOWED IN AN AMOUNT WHICH WILL REDUCE THE TAX PAYABLE TO  
20 LESS THAN THE APPLICABLE MINIMUM TAX FIXED BY SECTION ONE HUNDRED EIGHT-  
21 Y-THREE OF THIS ARTICLE. IF, HOWEVER, THE AMOUNT OF CREDIT ALLOWABLE  
22 UNDER THIS SECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT,  
23 ANY AMOUNT OF CREDIT NOT DEDUCTIBLE IN SUCH TAXABLE YEAR SHALL BE TREAT-  
24 ED AS AN OVERPAYMENT OF TAX TO BE REFUNDED IN ACCORDANCE WITH THE  
25 PROVISIONS OF SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED,  
26 HOWEVER, THE PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHT-  
27 Y-EIGHT OF THIS CHAPTER NOTWITHSTANDING, NO INTEREST SHALL BE PAID THER-  
28 EON.

29 S 3. Section 210 of the tax law is amended by adding two new subdivi-  
30 sions 41 and 42 to read as follows:

31 41. CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK. (A)  
32 ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO ENCOURAGES TELEWORKING  
33 AS DEFINED IN SECTION THIRTY-ONE OF THIS CHAPTER, SHALL BE ALLOWED A  
34 CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX  
35 IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN  
36 HUNDRED DOLLARS FOR ELIGIBLE TELEWORK STARTUP EXPENSES PER EMPLOYEE AND  
37 TWENTY THOUSAND DOLLARS FOR TELEWORK ASSESSMENT AS DEFINED IN PARAGRAPH  
38 SIX OF SUBDIVISION (A) OF SECTION THIRTY-ONE OF THIS CHAPTER, AND FIVE  
39 HUNDRED DOLLARS PER YEAR PER EMPLOYEE WHO TELEWORKS.

40 (B) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
41 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
42 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
43 FOR SUCH YEAR OR YEARS.

44 42. EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN  
45 REIMBURSEMENTS FOR TRANSPORTATION. (A) ALLOWANCE AND AMOUNT OF CREDIT. A  
46 TAXPAYER, WHO GRANTS REIMBURSEMENT FOR TRANSPORTATION EXPENSES AS  
47 DEFINED IN SECTION THIRTY-THREE OF THIS CHAPTER, SHALL BE ALLOWED A  
48 CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX  
49 IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL NOT EXCEED ONE  
50 HUNDRED DOLLARS PER EMPLOYEE PER FISCAL YEAR.

51 (B) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
52 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
53 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
54 FOR SUCH YEAR OR YEARS.

1 S 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606  
 2 of the tax law is amended by adding two new clauses (xxxi) and (xxxii)  
 3 to read as follows:

4 (XXXI) CREDIT FOR EMPLOYERS WHO AMOUNT OF CREDIT UNDER  
 5 ENCOURAGE EMPLOYEES TO SUBDIVISION FORTY-ONE OF  
 6 TELEWORK UNDER SUBSECTION (QQ) SECTION TWO HUNDRED TEN

7 (XXXII) CREDIT FOR COMPANIES WHO AMOUNT OF CREDIT UNDER  
 8 GRANT TRANSPORTATION REIMBURSEMENTS SUBDIVISION FORTY-TWO OF SECTION  
 9 UNDER SUBSECTION (RR) TWO HUNDRED TEN

10 S 5. Section 606 of the tax law is amended by adding four new  
 11 subsections (qq), (rr), (ss) and (tt) to read as follows:

12 (QQ) CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK. (1)  
 13 ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO ENCOURAGES TELEWORKING  
 14 AS DEFINED IN SECTION THIRTY-ONE OF THIS CHAPTER, SHALL BE ALLOWED A  
 15 CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBSECTION, AGAINST THE TAX  
 16 IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN  
 17 HUNDRED DOLLARS FOR TELEWORK START-UP COSTS PER EMPLOYEE AND TWENTY  
 18 THOUSAND DOLLARS FOR TELEWORK ASSESSMENT AS DEFINED IN PARAGRAPH SIX OF  
 19 SUBDIVISION (A) OF SECTION THIRTY-ONE OF THIS CHAPTER AND FIVE HUNDRED  
 20 DOLLARS PER YEAR PER EMPLOYEE WHO TELEWORKS.

21 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
 22 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
 23 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
 24 FOR SUCH YEAR OR YEARS.

25 (RR) EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN  
 26 REIMBURSEMENTS FOR TRANSPORTATION. (1) ALLOWANCE AND AMOUNT OF CREDIT. A  
 27 TAXPAYER, WHO, PURSUANT TO REGULATIONS PROMULGATED BY THE COMMISSIONER,  
 28 GRANTS REIMBURSEMENTS FOR TRANSPORTATION EXPENSES AS DEFINED IN SECTION  
 29 THIRTY-THREE OF THIS CHAPTER, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED  
 30 AS PROVIDED IN THIS SUBSECTION, AGAINST THE TAX IMPOSED BY THIS ARTICLE.  
 31 THE AMOUNT OF THE CREDIT SHALL NOT EXCEED ONE HUNDRED DOLLARS PER  
 32 EMPLOYEE PER FISCAL YEAR.

33 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
 34 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
 35 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
 36 FOR SUCH YEAR OR YEARS.

37 (SS) CAR POOL TOLL TAX CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT  
 38 AGAINST THE TAX IMPOSED UNDER SECTION SIX HUNDRED ONE OF THIS PART EQUAL  
 39 TO ANY AMOUNTS PAID THROUGH AN ELECTRONIC TOLL COLLECTION SYSTEM, AS  
 40 DEFINED IN SECTION TWENTY-NINE HUNDRED EIGHTY-FIVE OF THE PUBLIC AUTHOR-  
 41 ITIES LAW, FOR TOLLS CHARGED TO ENTER THE BOROUGH OF MANHATTAN IN CAR  
 42 POOL ONLY LANES ESTABLISHED PURSUANT TO SECTION TWELVE HUNDRED  
 43 SIXTY-FIVE-B OF THE PUBLIC AUTHORITIES LAW OR ANY OTHER LAW, RULE OR  
 44 REGULATION ESTABLISHING SUCH DESIGNATED CAR POOL TOLL COLLECTION LANES  
 45 FOR VEHICLES ENTERING MANHATTAN AT DESIGNATED TIMES. THE COMMISSIONER  
 46 MAY REQUIRE A TAXPAYER TO FURNISH AS SUPPORT OF HIS OR HER CLAIM FOR  
 47 CREDIT UNDER THIS SUBSECTION STATEMENTS SUPPLIED BY AN ELECTRONIC TOLL  
 48 COLLECTION AGENCY OR OTHER SUCH PROOFS OF PAYMENT AS SHALL SATISFY THE  
 49 COMMISSIONER.

50 (TT) COMMERCIAL VEHICLE TOLL TAX CREDIT. A TAXPAYER WHO DRIVES A  
 51 COMMERCIAL VEHICLE AS DEFINED IN EITHER SUBDIVISION FOUR OF SECTION FIVE  
 52 HUNDRED ONE-A OR SUBDIVISION ONE OF SECTION FIVE HUNDRED NINE-P OF THE  
 53 VEHICLE AND TRAFFIC LAW SHALL BE ALLOWED A CREDIT AGAINST THE TAX  
 54 IMPOSED UNDER SECTION SIX HUNDRED ONE OF THIS PART EQUAL TO ANY AMOUNTS

1 PAID FOR TOLLS CHARGED TO ENTER THE BOROUGH OF MANHATTAN BETWEEN THE  
2 HOURS OF NINE O'CLOCK IN THE EVENING AND SIX O'CLOCK IN THE MORNING AND  
3 EXITING THE BOROUGH OF MANHATTAN BETWEEN NINE O'CLOCK IN THE EVENING AND  
4 EIGHT O'CLOCK IN THE MORNING ON WEEKDAYS, NOT INCLUDING HOLIDAYS, SATUR-  
5 DAYS AND SUNDAYS. THE COMMISSIONER MAY REQUIRE A TAXPAYER TO FURNISH AS  
6 SUPPORT OF HIS OR HER CLAIM FOR CREDIT UNDER THIS SUBSECTION STATEMENTS  
7 SUPPLIED BY A TOLL COLLECTION AGENCY OR OTHER SUCH PROOFS OF PAYMENT AS  
8 SHALL SATISFY THE COMMISSIONER.

9 S 6. Section 1201-a of the tax law is amended by adding two new  
10 subsections (d) and (e) to read as follows:

11 (D) CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK. ANY  
12 CITY IN THIS STATE HAVING A POPULATION OF ONE MILLION OR MORE, ACTING  
13 THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED TO ADOPT AND  
14 AMEND LOCAL LAWS TO ALLOW A CREDIT AGAINST THE GENERAL CORPORATION TAX  
15 AND THE UNINCORPORATED BUSINESS TAX IMPOSED PURSUANT TO THE AUTHORITY OF  
16 CHAPTER SEVEN HUNDRED SEVENTY-TWO OF THE LAWS OF NINETEEN HUNDRED  
17 SIXTY-SIX WHICH SHALL BE SUBSTANTIALLY IDENTICAL TO THE CREDIT ALLOWED  
18 UNDER SECTION THIRTY-ONE OF THIS CHAPTER. SUCH CREDIT SHALL BE APPLIED  
19 IN A MANNER CONSISTENT WITH THE CREDIT ALLOWED UNDER SUBDIVISION FORTY-  
20 ONE OF SECTION TWO HUNDRED TEN OF THIS CHAPTER EXCEPT AS MAY BE NECES-  
21 SARY TO TAKE INTO ACCOUNT DIFFERENCES BETWEEN THE GENERAL CORPORATION  
22 TAX AND THE UNINCORPORATED BUSINESS TAX.

23 (E) CREDIT FOR COMPANIES WHO ENCOURAGE EMPLOYEES TO TELEWORK. ANY  
24 CITY IN THIS STATE HAVING A POPULATION OF ONE MILLION OR MORE, ACTING  
25 THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED TO ADOPT AND  
26 AMEND LOCAL LAWS TO ALLOW A CREDIT AGAINST THE GENERAL CORPORATION TAX  
27 AND THE UNINCORPORATED BUSINESS TAX IMPOSED PURSUANT TO THE AUTHORITY OF  
28 CHAPTER SEVEN HUNDRED SEVENTY-TWO OF THE LAWS OF NINETEEN HUNDRED  
29 SIXTY-SIX WHICH SHALL BE SUBSTANTIALLY IDENTICAL TO THE CREDIT ALLOWED  
30 UNDER SECTION THIRTY-THREE OF THIS CHAPTER. SUCH CREDIT SHALL BE APPLIED  
31 IN A MANNER CONSISTENT WITH THE CREDIT ALLOWED UNDER SUBDIVISION FORTY-  
32 TWO OF SECTION TWO HUNDRED TEN OF THIS CHAPTER EXCEPT AS MAY BE NECES-  
33 SARY TO TAKE INTO ACCOUNT DIFFERENCES BETWEEN THE GENERAL CORPORATION  
34 TAX AND THE UNINCORPORATED BUSINESS TAX.

35 S 7. Section 1310 of the tax law is amended by adding two new  
36 subsections (g) and (h) to read as follows:

37 (G) CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK. (1)  
38 ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO ENCOURAGES TELEWORKING  
39 AS DEFINED IN SECTION THIRTY-ONE OF THIS CHAPTER, SHALL BE ALLOWED A  
40 CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBSECTION, AGAINST THE TAX  
41 IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN  
42 HUNDRED DOLLARS FOR ELIGIBLE TELEWORK STARTUP EXPENSES PER EMPLOYEE AND  
43 TWENTY THOUSAND DOLLARS FOR TELEWORK ASSESSMENT AS DEFINED IN PARAGRAPH  
44 SIX OF SUBDIVISION (A) OF SECTION THIRTY-ONE OF THIS CHAPTER AND FIVE  
45 HUNDRED DOLLARS PER YEAR PER EMPLOYEE WHO TELEWORKS.

46 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
47 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
48 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
49 FOR SUCH YEAR OR YEARS.

50 (H) EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN  
51 REIMBURSEMENTS FOR TRANSPORTATION. (1) ALLOWANCE AND AMOUNT OF CREDIT. A  
52 TAXPAYER, WHO GRANTS REIMBURSEMENTS FOR TRANSPORTATION EXPENSES AS  
53 DEFINED IN SECTION THIRTY-THREE OF THIS CHAPTER, SHALL BE ALLOWED A  
54 CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBSECTION, AGAINST THE TAX  
55 IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL NOT EXCEED ONE  
56 HUNDRED DOLLARS PER EMPLOYEE PER FISCAL YEAR.

1 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
2 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
3 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
4 FOR SUCH YEAR OR YEARS.

5 S 8. Section 1456 of the tax law is amended by adding two new  
6 subsections (u) and (v) to read as follows:

7 (U) CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK. (1)  
8 ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO ENCOURAGES TELEWORKING  
9 AS DEFINED IN SECTION THIRTY-ONE OF THIS CHAPTER, SHALL BE ALLOWED A  
10 CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBSECTION AGAINST THE TAX  
11 IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN  
12 HUNDRED DOLLARS FOR ELIGIBLE TELEWORK STARTUP EXPENSES PER EMPLOYEE AND  
13 TWENTY THOUSAND DOLLARS FOR TELEWORK ASSESSMENT AS DEFINED IN PARAGRAPH  
14 SIX OF SUBDIVISION (A) OF SECTION THIRTY-ONE OF THIS CHAPTER AND FIVE  
15 HUNDRED DOLLARS PER YEAR PER EMPLOYEE WHO TELEWORKS.

16 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
17 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
18 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
19 FOR SUCH YEAR OR YEARS.

20 (V) EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN  
21 REIMBURSEMENTS FOR TRANSPORTATION. (1) ALLOWANCE AND AMOUNT OF CREDIT. A  
22 TAXPAYER, WHO, PURSUANT TO REGULATIONS PROMULGATED BY THE COMMISSIONER,  
23 GRANTS REIMBURSEMENTS FOR TRANSPORTATION EXPENSES AS DEFINED IN SECTION  
24 THIRTY-THREE OF THIS CHAPTER, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED  
25 AS PROVIDED IN THIS SUBSECTION, AGAINST THE TAX IMPOSED BY THIS ARTICLE.  
26 THE AMOUNT OF THE CREDIT SHALL NOT EXCEED ONE HUNDRED DOLLARS PER  
27 EMPLOYEE PER FISCAL YEAR.

28 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
29 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
30 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
31 FOR SUCH YEAR OR YEARS.

32 S 9. Section 1511 of the tax law is amended by adding two new subdivi-  
33 sions (y) and (z) to read as follows:

34 (Y) CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK. (1)  
35 ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO ENCOURAGES TELEWORKING  
36 AS DEFINED IN SECTION THIRTY-ONE OF THIS CHAPTER, SHALL BE ALLOWED A  
37 CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX  
38 IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL BE FIFTEEN  
39 HUNDRED DOLLARS FOR ELIGIBLE TELEWORK STARTUP EXPENSES PER EMPLOYEE AND  
40 TWENTY THOUSAND DOLLARS FOR TELEWORK ASSESSMENT AS DEFINED IN PARAGRAPH  
41 SIX OF SUBDIVISION (A) OF SECTION THIRTY-ONE OF THIS CHAPTER AND FIVE  
42 HUNDRED DOLLARS PER YEAR PER EMPLOYEE WHO TELEWORKS.

43 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
44 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO  
45 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
46 FOR SUCH YEAR OR YEARS.

47 (Z) EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN  
48 REIMBURSEMENTS FOR TRANSPORTATION. (1) ALLOWANCE AND AMOUNT OF CREDIT. A  
49 TAXPAYER, WHO, PURSUANT TO RULES PROMULGATED BY THE COMMISSIONER, GRANTS  
50 REIMBURSEMENTS FOR TRANSPORTATION EXPENSES AS DEFINED IN SECTION THIR-  
51 TY-THREE OF THIS CHAPTER, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS  
52 PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX IMPOSED BY THIS ARTICLE.  
53 THE AMOUNT OF THE CREDIT SHALL NOT EXCEED ONE HUNDRED DOLLARS PER  
54 EMPLOYEE PER FISCAL YEAR.

55 (2) APPLICATION OF CREDIT. IF THE AMOUNT OF THE CREDIT SHALL EXCEED  
56 THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE CARRIED OVER TO

1 THE FOLLOWING YEAR OR YEARS, AND MAY BE DEDUCTED FROM THE TAXPAYER'S TAX  
2 FOR SUCH YEAR OR YEARS.

3 S 10. The administrative code of the city of New York is amended by  
4 adding a new section 12-140 to read as follows:

5 S 12-140 TELEWORKING PROGRAMS. A. EACH AGENCY SHALL ESTABLISH A POLICY  
6 AND PROGRAM TO ALLOW EMPLOYEES TO PERFORM ALL OR A PORTION OF THEIR  
7 DUTIES THROUGH TELEWORKING TO THE MAXIMUM EXTENT POSSIBLE WITHOUT DIMIN-  
8 IShed EMPLOYEE PERFORMANCE. EACH AGENCY SHALL DESIGNATE A "TELEWORK  
9 COORDINATOR" TO BE RESPONSIBLE FOR OVERSEEING THE IMPLEMENTATION OF  
10 TELEWORKING PROGRAMS.

11 B. FOR THE PURPOSES OF THIS SECTION, THE TERM "TELEWORK" SHALL MEAN TO  
12 PERFORM NORMAL AND REGULAR WORK FUNCTIONS ON A WORKDAY THAT ORDINARILY  
13 WOULD BE PERFORMED AT THE EMPLOYER'S PRINCIPAL PLACE OF BUSINESS AT A  
14 DIFFERENT LOCATION, THEREBY ELIMINATING OR SUBSTANTIALLY REDUCING THE  
15 PHYSICAL COMMUTE TO AND FROM SUCH EMPLOYER'S PRINCIPAL PLACE OF BUSI-  
16 NESS. SUCH TERM SHALL NOT INCLUDE HOME-BASED BUSINESSES, EXTENSIONS OF  
17 THE WORKDAY, OR WORK PERFORMED ON A WEEKEND OR HOLIDAY.

18 S 11. The administrative code of the city of New York is amended by  
19 adding a new section 19-183 to read as follows:

20 S 19-183 ESTABLISH CAR-POOL LANES. THE DEPARTMENT, IN CONSULTATION  
21 WITH THE NEW YORK STATE DEPARTMENT OF TRANSPORTATION, SHALL ESTABLISH  
22 HIGH OCCUPANCY VEHICLE LANES ON ROADWAYS, BRIDGES AND TUNNELS LEADING  
23 INTO MANHATTAN, WHERE PRACTICABLE.

24 S 12. The vehicle and traffic law is amended by adding a new section  
25 1111-b to read as follows:

26 S 1111-B. OWNER LIABILITY FOR FAILURE OF OPERATOR TO COMPLY WITH  
27 EXPRESS BUS LANE RESTRICTIONS. (A) FOR PURPOSES OF THIS SECTION, THE  
28 FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEANINGS:

29 1. "OWNER" SHALL HAVE THE MEANING PROVIDED IN ARTICLE TWO-B OF THIS  
30 CHAPTER;

31 2. "EXPRESS BUS LANE PHOTO DEVICE" SHALL MEAN A DEVICE THAT IS CAPABLE  
32 OF OPERATING INDEPENDENTLY OF AN ENFORCEMENT OFFICER AND PRODUCES ONE OR  
33 MORE IMAGES OF EACH VEHICLE AT THE TIME IT IS IN VIOLATION OF EXPRESS  
34 BUS LANE RESTRICTIONS;

35 3. "EXPRESS BUS LANE RESTRICTIONS" SHALL MEAN RESTRICTIONS ON THE USE  
36 OF DESIGNATED TRAFFIC LANES BY VEHICLES OTHER THAN BUSES IMPOSED ON  
37 ROUTES WITHIN AN EXPRESS BUS RAPID TRANSIT DEMONSTRATION PROGRAM BY RULE  
38 OR SIGNS ERECTED BY THE DEPARTMENT OF TRANSPORTATION OF A CITY THAT  
39 ESTABLISHES SUCH A DEMONSTRATION PROGRAM PURSUANT TO THIS SECTION; AND

40 4. "EXPRESS BUS RAPID TRANSIT DEMONSTRATION PROGRAM" SHALL MEAN A  
41 PROGRAM THAT OPERATES ON ROUTES DESIGNATED BY THE DEPARTMENT OF TRANS-  
42 PORTATION OF A CITY THAT ESTABLISHES SUCH A DEMONSTRATION PROGRAM PURSU-  
43 ANT TO THIS SECTION AND IN A CITY WITH A POPULATION OF ONE MILLION OR  
44 MORE.

45 (B) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, EACH CITY WITH A POPU-  
46 LATION OF ONE MILLION OR MORE IS HEREBY AUTHORIZED AND EMPOWERED TO  
47 ESTABLISH AN EXPRESS BUS RAPID TRANSIT DEMONSTRATION PROGRAM IMPOSING  
48 MONETARY LIABILITY ON THE OWNER OF A VEHICLE FOR FAILURE OF AN OPERATOR  
49 THEREOF TO COMPLY WITH EXPRESS BUS LANE RESTRICTIONS IN SUCH CITY IN  
50 ACCORDANCE WITH THE PROVISIONS OF THIS SECTION. THE DEPARTMENT OF TRANS-  
51 PORTATION OF SUCH CITY, FOR PURPOSES OF THE IMPLEMENTATION OF SUCH  
52 PROGRAM, SHALL OPERATE EXPRESS BUS LANE PHOTO DEVICES ONLY WITHIN SUCH  
53 EXPRESS BUS RAPID TRANSIT DEMONSTRATION PROGRAM IN SUCH CITY. SUCH  
54 EXPRESS BUS LANE PHOTO DEVICES MAY BE STATIONARY OR MOBILE AND SHALL BE  
55 ACTIVATED AT LOCATIONS DETERMINED BY SUCH DEPARTMENT OF TRANSPORTATION

1 AND/OR ON EXPRESS BUSES SELECTED BY SUCH DEPARTMENT OF TRANSPORTATION IN  
2 CONSULTATION WITH THE APPLICABLE MASS TRANSIT AGENCY.

3 (C) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ALL PHOTOGRAPHS,  
4 MICROPHOTOGRAPHS, VIDEOTAPE, OTHER RECORDED IMAGES OR ANY OTHER RECORDS  
5 PREPARED OR RECORDED AS PART OF AN EXPRESS BUS LANE CAMERA PILOT PROGRAM  
6 SHALL BE FOR THE EXCLUSIVE USE OF THE CITY OF NEW YORK FOR USE RELATED  
7 TO SUCH PILOT PROGRAM AND SHALL NOT BE OPEN TO THE PUBLIC NOR USED IN  
8 ANY COURT IN AN ACTION OR PROCEEDING UNDER THE CIVIL PRACTICE LAW AND  
9 RULES UNLESS SUCH ACTION OR PROCEEDING RELATES TO THE IMPOSITION OF OR  
10 INDEMNIFICATION FOR LIABILITY PURSUANT TO SUCH PILOT PROGRAM. THE CITY  
11 OF NEW YORK SHALL NOT SELL, DISTRIBUTE OR MAKE AVAILABLE IN ANY WAY, THE  
12 NAMES, ADDRESSES, IMAGES OR OTHER IDENTIFYING INFORMATION COLLECTED BY  
13 ANY MEANS PURSUANT TO THE EXPRESS BUS LANE CAMERA PILOT PROGRAM. THE  
14 FOREGOING RESTRICTION SHALL NOT BE DEEMED TO PRECLUDE THE EXCHANGE OF  
15 SUCH INFORMATION BETWEEN ANY ENTITIES WITH JURISDICTION OVER AND/OR  
16 OPERATING A TOLL HIGHWAY, BRIDGE AND/OR TUNNEL FACILITY.

17 (D) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, ALL  
18 PHOTOGRAPHS, MICROPHOTOGRAPHS, VIDEOTAPE OR OTHER RECORDED IMAGES, OR  
19 ANY OTHER RECORDS RECORDED OR MAINTAINED AS PART OF AN EXPRESS BUS LANE  
20 CAMERA PILOT PROGRAM SHALL ONLY BE AVAILABLE IF A LAW ENFORCEMENT AGENCY  
21 REQUESTS SUCH RECORDS AS PART OF A CRIMINAL INVESTIGATION.

22 (E) THE RELEASE OF ANY INFORMATION PREPARED, RECORDED OR MAINTAINED  
23 PURSUANT TO AN EXPRESS BUS LANE CAMERA PILOT PROGRAM IN VIOLATION OF THE  
24 TERMS OF THIS SECTION SHALL BE A CLASS A MISDEMEANOR, PUNISHABLE BY UP  
25 TO A YEAR IN JAIL OR A FINE OF FIVE THOUSAND DOLLARS.

26 (F) IN ANY CITY THAT HAS ESTABLISHED AN EXPRESS BUS RAPID TRANSIT  
27 DEMONSTRATION PROGRAM PURSUANT TO SUBDIVISION (B) OF THIS SECTION, THE  
28 OWNER OF A VEHICLE SHALL BE LIABLE FOR A PENALTY IMPOSED PURSUANT TO  
29 THIS SECTION IF SUCH VEHICLE WAS USED OR OPERATED WITH THE PERMISSION OF  
30 THE OWNER, EXPRESS OR IMPLIED, IN VIOLATION OF ANY EXPRESS BUS LANE  
31 RESTRICTIONS THAT APPLY TO ROUTES WITHIN SUCH DEMONSTRATION PROGRAM, AND  
32 SUCH VIOLATION IS EVIDENCED BY INFORMATION OBTAINED FROM AN EXPRESS BUS  
33 LANE PHOTO DEVICE; PROVIDED HOWEVER THAT NO OWNER OF A VEHICLE SHALL BE  
34 LIABLE FOR A PENALTY IMPOSED PURSUANT TO THIS SECTION WHERE THE OPERATOR  
35 OF SUCH VEHICLE HAS BEEN CONVICTED OF THE UNDERLYING VIOLATION OF ANY  
36 EXPRESS BUS LANE RESTRICTIONS.

37 (G) A CERTIFICATE, SWORN TO OR AFFIRMED BY A TECHNICIAN EMPLOYED BY  
38 THE CITY IN WHICH THE CHARGED VIOLATION OCCURRED OR ITS VENDOR OR  
39 CONTRACTOR, OR A FACSIMILE THEREOF, BASED UPON INSPECTION OF PHOTO-  
40 GRAPHS, MICROPHOTOGRAPHS, VIDEOTAPE OR OTHER RECORDED IMAGES PRODUCED BY  
41 AN EXPRESS BUS LANE PHOTO DEVICE, SHALL BE PRIMA FACIE EVIDENCE OF THE  
42 FACTS CONTAINED THEREIN. ANY PHOTOGRAPHS, MICROPHOTOGRAPHS, VIDEOTAPE OR  
43 OTHER RECORDED IMAGES EVIDENCING SUCH A VIOLATION SHALL BE AVAILABLE FOR  
44 INSPECTION IN ANY PROCEEDING TO ADJUDICATE THE LIABILITY FOR SUCH  
45 VIOLATION PURSUANT TO THIS SECTION.

46 (H) AN OWNER LIABLE FOR A VIOLATION OF AN EXPRESS BUS LANE RESTRICTION  
47 IMPOSED ON ANY ROUTE WITHIN AN EXPRESS BUS RAPID TRANSIT DEMONSTRATION  
48 PROGRAM SHALL BE LIABLE FOR MONETARY PENALTIES IN ACCORDANCE WITH A  
49 SCHEDULE OF FINES AND PENALTIES PROMULGATED BY THE PARKING VIOLATIONS  
50 BUREAU OF SUCH CITY; PROVIDED, HOWEVER, THAT THE MONETARY PENALTY FOR  
51 VIOLATING AN EXPRESS BUS LANE RESTRICTION SHALL NOT EXCEED FIFTY  
52 DOLLARS; PROVIDED, FURTHER, THAT AN OWNER SHALL BE LIABLE FOR AN ADDI-  
53 TIONAL PENALTY NOT TO EXCEED TWENTY-FIVE DOLLARS FOR EACH VIOLATION FOR  
54 THE FAILURE TO RESPOND TO A NOTICE OF LIABILITY WITHIN THE PRESCRIBED  
55 TIME PERIOD.

1 (I) AN IMPOSITION OF LIABILITY PURSUANT TO THIS SECTION SHALL NOT BE  
2 DEEMED A CONVICTION OF AN OPERATOR AND SHALL NOT BE MADE PART OF THE  
3 OPERATING RECORD OF THE PERSON UPON WHOM SUCH LIABILITY IS IMPOSED, NOR  
4 SHALL IT BE USED FOR INSURANCE PURPOSES IN THE PROVISION OF MOTOR VEHI-  
5 CLE INSURANCE COVERAGE.

6 (J) 1. A NOTICE OF LIABILITY SHALL BE SENT BY FIRST CLASS MAIL TO EACH  
7 PERSON ALLEGED TO BE LIABLE AS AN OWNER FOR A VIOLATION OF AN EXPRESS  
8 BUS LANE RESTRICTION. PERSONAL DELIVERY ON THE OWNER SHALL NOT BE  
9 REQUIRED. A MANUAL OR AUTOMATIC RECORD OF MAILING PREPARED IN THE ORDI-  
10 NARY COURSE OF BUSINESS SHALL BE PRIMA FACIE EVIDENCE OF THE FACTS  
11 CONTAINED THEREIN.

12 2. A NOTICE OF LIABILITY SHALL CONTAIN THE NAME AND ADDRESS OF THE  
13 PERSON ALLEGED TO BE LIABLE AS AN OWNER FOR A VIOLATION OF AN EXPRESS  
14 BUS LANE RESTRICTION, THE REGISTRATION NUMBER OF THE VEHICLE INVOLVED IN  
15 SUCH VIOLATION, THE LOCATION WHERE SUCH VIOLATION TOOK PLACE, THE DATE  
16 AND TIME OF SUCH VIOLATION AND THE IDENTIFICATION NUMBER OF THE EXPRESS  
17 BUS LANE PHOTO DEVICE WHICH RECORDED THE VIOLATION OR OTHER DOCUMENT  
18 LOCATOR NUMBER.

19 3. THE NOTICE OF LIABILITY SHALL CONTAIN INFORMATION ADVISING THE  
20 PERSON CHARGED OF THE MANNER AND THE TIME IN WHICH HE OR SHE MAY CONTEST  
21 THE LIABILITY ALLEGED IN THE NOTICE. SUCH NOTICE OF LIABILITY SHALL ALSO  
22 CONTAIN A WARNING TO ADVISE THE PERSONS CHARGED THAT FAILURE TO CONTEST  
23 IN THE MANNER AND TIME PROVIDED SHALL BE DEEMED AN ADMISSION OF LIABIL-  
24 ITY AND THAT A DEFAULT JUDGMENT MAY BE ENTERED THEREON.

25 4. THE NOTICE OF LIABILITY SHALL BE PREPARED AND MAILED BY THE AGENCY  
26 OR AGENCIES DESIGNATED BY SUCH CITY.

27 (K) IF AN OWNER OF A VEHICLE RECEIVES A NOTICE OF LIABILITY PURSUANT  
28 TO THIS SECTION FOR ANY TIME PERIOD DURING WHICH SUCH VEHICLE WAS  
29 REPORTED TO THE POLICE DEPARTMENT AS HAVING BEEN STOLEN, IT SHALL BE A  
30 VALID DEFENSE TO AN ALLEGATION OF LIABILITY FOR A VIOLATION OF AN  
31 EXPRESS BUS LANE RESTRICTION THAT THE VEHICLE HAD BEEN REPORTED TO THE  
32 POLICE AS STOLEN PRIOR TO THE TIME THE VIOLATION OCCURRED AND HAD NOT  
33 BEEN RECOVERED BY SUCH TIME. FOR PURPOSES OF ASSERTING THE DEFENSE  
34 PROVIDED BY THIS SUBDIVISION IT SHALL BE SUFFICIENT THAT AN ORIGINAL  
35 INCIDENT FORM ISSUED BY THE POLICE ON THE STOLEN VEHICLE BE SENT BY  
36 FIRST CLASS MAIL TO THE PARKING VIOLATIONS BUREAU OF SUCH CITY.

37 (L) 1. AN OWNER WHO IS A LESSOR OF A VEHICLE TO WHICH A NOTICE OF  
38 LIABILITY WAS ISSUED PURSUANT TO SUBDIVISION (K) OF THIS SECTION SHALL  
39 NOT BE LIABLE FOR THE VIOLATION OF AN EXPRESS BUS LANE RESTRICTION,  
40 PROVIDED THAT: (I) PRIOR TO THE VIOLATION, THE LESSOR HAS FILED WITH  
41 SUCH PARKING VIOLATIONS BUREAU IN ACCORDANCE WITH THE PROVISIONS OF  
42 SECTION TWO HUNDRED THIRTY-NINE OF THIS CHAPTER; AND (II) WITHIN THIR-  
43 TY-SEVEN DAYS AFTER RECEIVING NOTICE FROM SUCH BUREAU OF THE DATE AND  
44 TIME OF A LIABILITY, TOGETHER WITH THE OTHER INFORMATION CONTAINED IN  
45 THE ORIGINAL NOTICE OF LIABILITY, THE LESSOR SUBMITS TO SUCH BUREAU THE  
46 CORRECT NAME AND ADDRESS OF THE LESSEE OF THE VEHICLE IDENTIFIED IN THE  
47 NOTICE OF LIABILITY AT THE TIME OF SUCH VIOLATION, TOGETHER WITH SUCH  
48 OTHER ADDITIONAL INFORMATION CONTAINED IN THE RENTAL, LEASE OR OTHER  
49 CONTRACT DOCUMENT, AS MAY BE REASONABLY REQUIRED BY SUCH BUREAU PURSUANT  
50 TO REGULATIONS THAT MAY BE PROMULGATED FOR SUCH PURPOSE.

51 2. FAILURE TO COMPLY WITH SUBPARAGRAPH (II) OF PARAGRAPH ONE OF THIS  
52 SUBDIVISION SHALL RENDER THE OWNER LIABLE FOR THE PENALTY PRESCRIBED IN  
53 THIS SECTION.

54 3. WHERE THE LESSOR COMPLIES WITH THE PROVISIONS OF PARAGRAPH ONE OF  
55 THIS SUBDIVISION, THE LESSEE OF SUCH VEHICLE ON THE DATE OF SUCH  
56 VIOLATION SHALL BE DEEMED TO BE THE OWNER OF SUCH VEHICLE FOR PURPOSES

1 OF THIS SECTION, SHALL BE SUBJECT TO LIABILITY FOR SUCH VIOLATION PURSU-  
2 ANT TO THIS SECTION AND SHALL BE SENT A NOTICE OF LIABILITY PURSUANT TO  
3 SUBDIVISION (J) OF THIS SECTION.

4 (M) IF THE OWNER LIABLE FOR A VIOLATION OF AN EXPRESS BUS LANE  
5 RESTRICTION WAS NOT THE OPERATOR OF THE VEHICLE AT THE TIME OF THE  
6 VIOLATION, THE OWNER MAY MAINTAIN AN ACTION FOR INDEMNIFICATION AGAINST  
7 THE OPERATOR.

8 (N) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO LIMIT THE LIABILITY  
9 OF AN OPERATOR OF A VEHICLE FOR ANY VIOLATION OF EXPRESS BUS LANE  
10 RESTRICTIONS.

11 (O) ANY CITY THAT ADOPTS AN EXPRESS BUS RAPID TRANSPORTATION DEMON-  
12 STRATION PROGRAM PURSUANT TO SUBDIVISION (B) OF THIS SECTION SHALL  
13 SUBMIT A REPORT ON THE RESULTS OF THE USE OF EXPRESS BUS LANE PHOTO  
14 DEVICES TO THE GOVERNOR, THE TEMPORARY PRESIDENT OF THE SENATE AND THE  
15 SPEAKER OF THE ASSEMBLY BY APRIL FIRST, TWO THOUSAND TWELVE. SUCH REPORT  
16 SHALL INCLUDE, BUT NOT BE LIMITED TO:

17 1. A DESCRIPTION OF THE LOCATIONS AND/OR BUSES WHERE EXPRESS BUS LANE  
18 PHOTO DEVICES WERE USED;

19 2. THE TOTAL NUMBER OF VIOLATIONS RECORDED ON A MONTHLY AND ANNUAL  
20 BASIS;

21 3. THE TOTAL NUMBER OF NOTICES OF LIABILITY ISSUED;

22 4. THE NUMBER OF FINES AND TOTAL AMOUNT OF FINES PAID AFTER FIRST  
23 NOTICE OF LIABILITY;

24 5. THE NUMBER OF VIOLATIONS ADJUDICATED AND RESULTS OF SUCH ADJUDI-  
25 CATIONS INCLUDING BREAKDOWNS OF DISPOSITIONS MADE;

26 6. THE TOTAL AMOUNT OF REVENUE REALIZED BY SUCH CITY; AND

27 7. QUALITY OF THE ADJUDICATION PROCESS AND ITS RESULTS.

28 S 13. The public authorities law is amended by adding a new section  
29 1265-b to read as follows:

30 S 1265-B. PLACEMENT OF CAR POOL ONLY ELECTRONIC TOLL COLLECTION SYSTEM  
31 LANES. THE COMMISSIONER OF TRANSPORTATION SHALL ESTABLISH, BY RULE OR  
32 REGULATION, REQUIREMENTS FOR THE PLACEMENT OF AT LEAST ONE CAR POOL ONLY  
33 ELECTRONIC TOLL COLLECTION SYSTEM LANE TO BE MADE AVAILABLE BETWEEN THE  
34 HOURS OF SIX O'CLOCK IN THE MORNING AND NINE O'CLOCK IN THE MORNING  
35 ENTERING MANHATTAN AND FOUR O'CLOCK IN THE EVENING AND SEVEN O'CLOCK IN  
36 THE EVENING EXITING MANHATTAN ON WEEKDAYS, NOT INCLUDING HOLIDAYS,  
37 SATURDAYS AND SUNDAYS, FOR THE COLLECTION OF TOLLS AND FARES WHERE ELEC-  
38 TRONIC TOLL COLLECTION SYSTEMS, AS DEFINED IN SECTION TWENTY-NINE  
39 HUNDRED EIGHTY-FIVE OF THIS TITLE, HAVE BEEN DESIGNATED AT THE TOLL  
40 BARRIERS OPERATED BY THE AUTHORITY AT ENTRANCES AND EXITS TO AND FROM  
41 MANHATTAN. SUCH RULES AND REGULATIONS SHALL SPECIFY THE GENERAL  
42 LOCATION AND DIRECTION OF THE ROADWAY LANES IN WHICH CAR POOL ONLY ELEC-  
43 TRONIC TOLL COLLECTION SYSTEM LANES SHALL BE LOCATED.

44 S 14. Chapter 774 of the laws of 1950, relating to agreeing with the  
45 state of New Jersey with respect to rules and regulations governing  
46 traffic on vehicular crossings operated by the port of New York authori-  
47 ty, is amended by adding a new section 16-d to read as follows:

48 S 16-D. PLACEMENT OF CAR POOL ONLY ELECTRONIC TOLL COLLECTION SYSTEM  
49 LANES. THE COMMISSIONER OF TRANSPORTATION SHALL ESTABLISH, BY RULE OR  
50 REGULATION, REQUIREMENTS FOR THE PLACEMENT OF AT LEAST ONE CAR POOL ONLY  
51 ELECTRONIC TOLL COLLECTION SYSTEM LANE TO BE MADE AVAILABLE BETWEEN THE  
52 HOURS OF SIX O'CLOCK IN THE MORNING AND NINE O'CLOCK IN THE MORNING  
53 ENTERING MANHATTAN AND FOUR O'CLOCK IN THE EVENING AND SEVEN O'CLOCK IN  
54 THE EVENING EXITING MANHATTAN ON WEEKDAYS, NOT INCLUDING HOLIDAYS,  
55 SATURDAYS AND SUNDAYS, FOR THE COLLECTION OF TOLLS AND FARES WHERE ELEC-  
56 TRONIC TOLL COLLECTION SYSTEMS, AS DEFINED IN SECTION 2985 OF THE PUBLIC

1 AUTHORITIES LAW, HAVE BEEN DESIGNATED AT THE TOLL BARRIERS OPERATED BY  
2 THE AUTHORITY. SUCH RULES AND REGULATIONS SHALL SPECIFY THE GENERAL  
3 LOCATION AND DIRECTION OF THE ROADWAY LANES IN WHICH CAR POOL ONLY ELEC-  
4 TRONIC TOLL COLLECTION SYSTEM LANES SHALL BE LOCATED.

5 S 15. Section 14 of the transportation law is amended by adding a new  
6 subdivision 31-a to read as follows:

7 31-A. TO DEVELOP A STATEWIDE PROGRAM PROVIDING FREE ASSISTANCE TO  
8 EMPLOYERS WITH THE DESIGN, DEVELOPMENT AND IMPLEMENTATION OF TELECOMMUT-  
9 ING AS A WORKSITE ALTERNATIVE. SUCH PROGRAM SHALL PROVIDE:

10 (A) INFORMATION, GUIDANCE AND FINDINGS FOR BUSINESSES THAT WANT TO  
11 DEVELOP AND GROW A TELECOMMUTING PROGRAM;

12 (B) EXPERIENCED AND KNOWLEDGEABLE CONSULTANTS TO OFFER HELP FOR EVERY  
13 ASPECT OF A SUCCESSFUL TELECOMMUTING PROGRAM; AND

14 (C) TELECOMMUTING NEWS, TRENDS, CASE STUDIES AND MORE.

15 S 16. The transportation law is amended by adding a new section 23 to  
16 read as follows:

17 S 23. ESTABLISH CAR-POOL LANES. THE DEPARTMENT, IN CONSULTATION WITH  
18 THE NEW YORK CITY DEPARTMENT OF TRANSPORTATION, SHALL ESTABLISH HIGH  
19 OCCUPANCY VEHICLE LANES ON ROADWAYS, BRIDGES AND TUNNELS LEADING INTO  
20 MANHATTAN, WHERE PRACTICABLE.

21 S 17. 1. A temporary state commission is hereby created to make a  
22 complete study and investigation of the issues involving traffic  
23 congestion in the city of New York.

24 2. a. Such commission shall consist of a total of twenty members  
25 appointed as follows: three members shall be appointed by the mayor of  
26 the city of New York; three members shall be appointed by the city coun-  
27 cil of the city of New York; the borough president of each borough of  
28 the city of New York shall appoint one member each; three members shall  
29 be appointed by the governor; two members shall be appointed by the  
30 temporary president of the senate; two members shall be appointed by the  
31 speaker of the assembly; one member shall be appointed by the minority  
32 leader of the senate; and one member shall be appointed by the minority  
33 leader of the assembly.

34 b. The members shall select one member to serve as chair of the  
35 commission.

36 3. The department of transportation shall provide the commission such  
37 facilities, assistance, and data as will enable the commission to carry  
38 out its powers and duties. Additionally, all other departments or agen-  
39 cies of the state or subdivisions thereof shall, at the request of the  
40 chair, provide the commission such facilities, assistance, and data as  
41 will enable the commission to carry out its powers and duties.

42 4. The members of the commission shall receive no compensation for  
43 their services, but shall be allowed their actual and necessary expenses  
44 incurred in the performance of their duties hereunder.

45 5. The commission may employ and at pleasure remove such personnel as  
46 it may deem necessary for the performance of its functions and fix their  
47 compensation within the amounts made available by appropriation there-  
48 for. The commission may meet and hold public and/or private hearings  
49 within or without the state, and shall have all the powers of a legisla-  
50 tive committee pursuant to the legislative law.

51 6. For the accomplishment of its purposes, the commission shall be  
52 authorized and empowered to undertake any studies, inquiries, surveys or  
53 analyses it may deem relevant through its own personnel or in cooper-  
54 ation with or by agreement with any other public or private agency.

55 7. The commission may request and shall receive from any court in the  
56 state and from any subdivision, department, board, bureau, commission,

1 office, agency or other instrumentality of the state or of any political  
2 subdivision thereof such facilities, assistance and data as it deems  
3 necessary or desirable for the proper execution of its powers and duties  
4 and to effectuate the purposes herein set forth.

5 8. The commission is hereby authorized and empowered to enter into any  
6 agreements and to do and perform any acts that may be necessary, desira-  
7 ble or proper to carry out the purposes and objectives of this act.

8 9. The commission shall make a report of its findings. The commission  
9 shall submit such report developed by it relating to issues surrounding  
10 traffic congestion in the city of New York, including any recommenda-  
11 tions for legislative action as it may deem necessary and appropriate,  
12 to the governor, the temporary president of the senate and the speaker  
13 of the assembly no later than the thirty-first day of December in the  
14 year next succeeding the year in which this act shall have become a law.

15 S 18. The sum of five hundred million dollars (\$500,000,000), or so  
16 much thereof as may be necessary, is hereby appropriated to the metro-  
17 politan transportation authority from the local assistance account of  
18 the general fund to be used for increasing the number of express buses  
19 on existing routes; increasing the number of express bus routes; and  
20 establishing bus rapid transit lanes. Such monies shall be payable on  
21 the audit and warrant of the state comptroller on vouchers certified or  
22 approved by the commissioner of taxation in the manner provided by law.

23 S 19. This act shall take effect on the one hundred twentieth day  
24 after it shall have become a law; provided, however, that:

25 a. section fourteen of this act shall take effect upon the enactment  
26 into law by the state of New Jersey of legislation having an identical  
27 effect with such section, but if the state of New Jersey has already  
28 enacted such legislation, section fourteen of this act shall take effect  
29 on the one hundred eightieth day after it shall have become a law;

30 b. the commissioner of transportation is authorized and directed to  
31 promulgate any rules and regulations necessary to implement the  
32 provisions of this act on or before such effective date; and

33 c. the commissioner of transportation shall notify the legislative  
34 bill drafting commission upon the occurrence of the enactment into law  
35 by the state of New Jersey of the legislation provided for in section  
36 fourteen of this act in order that the commission may maintain an accu-  
37 rate and timely effective data base of the official text of the laws of  
38 the state of New York in furtherance of effecting the provisions of  
39 section 44 of the legislative law and section 70-b of the public offi-  
40 cers law.