S T A T E O F N E W Y O R K

2065

2011-2012 Regular Sessions

I N S E N A T E

January 18, 2011

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

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 35 and 36
2 to read as follows:
3 S 35. 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
9 ENABLE A PARTICIPATING EMPLOYEE TO BEGIN TO TELEWORK, WHICH EXPENSES ARE

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

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NOT OTHERWISE THE SUBJECT OF A DEDUCTION FROM INCOME CLAIMED BY THE EMPLOYER IN ANY TAX YEAR. SUCH EXPENSES SHALL INCLUDE, BUT NOT BE LIMITED TO, EXPENSES PAID OR INCURRED TO PURCHASE COMPUTERS, COMPUTER RELATED HARDWARE AND SOFTWARE, MODEMS, DATA PROCESSING EQUIPMENT, TELECOMMUNICATIONS EQUIPMENT, HIGH-SPEED INTERNET CONNECTIVITY EQUIPMENT, COMPUTER SECURITY SOFTWARE AND DEVICES, AND ALL RELATED DELIVERY, INSTALLATION, AND MAINTENANCE FEES. SUCH EXPENSES SHALL NOT INCLUDE EXPENSES FOR WHICH A CREDIT IS CLAIMED UNDER ANY OTHER PROVISION OF THIS ARTICLE. SUCH EXPENSES MAY BE INCURRED ONLY ONCE PER EMPLOYEE. SUCH EXPENSES MAY BE INCURRED DIRECTLY BY THE EMPLOYER ON BEHALF OF THE PARTICIPATING EMPLOYEE OR DIRECTLY BY THE PARTICIPATING EMPLOYEE AND SUBSEQUENTLY REIMBURSED BY THE EMPLOYER.

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

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

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

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

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

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

(C) FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND TWELVE, AND PRIOR TO JANUARY FIRST, TWO THOUSAND FOURTEEN, AN EMPLOYER SHALL BE ALLOWED A STATE INCOME TAX CREDIT AGAINST THE TAXES

IMPOSED BY SECTIONS SIX HUNDRED ONE, THIRTEEN HUNDRED FOUR-D, FOURTEEN HUNDRED FIFTY-ONE AND FIFTEEN HUNDRED ONE OF THIS CHAPTER OF FIVE HUNDRED DOLLARS PER YEAR PER EMPLOYEE FOR EACH PARTICIPATING EMPLOYEE THAT THE EMPLOYER HAS A TELEWORK AGREEMENT WITH.

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

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

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

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

(G) THE COMMISSIONER SHALL PROMULGATE ANY RULES AND REGULATIONS NECESSARY TO IMPLEMENT AND ADMINISTER THIS SECTION.

S 36. EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN REIMBURSEMENTS FOR TRANSPORTATION. (A) EMPLOYERS IN THIS STATE WHO, PURSUANT TO REGULATIONS PROMULGATED BY THE COMMISSIONER, PROVIDE FINANCIAL INCENTIVES TO THEIR OWN OR OTHER EMPLOYEES FOR RIDE SHARING, FOR USING PUBLIC TRANSPORTATION, FOR USING CAR SHARING, OR FOR USING NONMOTORIZED COMMUTING BEFORE JULY FIRST, TWO THOUSAND SEVENTEEN, ARE ALLOWED A CREDIT AGAINST TAXES PAYABLE FOR AMOUNTS PAID TO OR ON BEHALF OF EMPLOYEES FOR RIDE SHARING IN VEHICLES CARRYING TWO OR MORE PERSONS, FOR USING PUBLIC TRANSPORTATION, FOR USING CAR SHARING, OR FOR USING NONMOTORIZED COMMUTING, NOT TO EXCEED ONE HUNDRED DOLLARS PER EMPLOYEE PER FISCAL YEAR.

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

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

S 2. The tax law is amended by adding two new sections 187-q and 187-r to read as follows:

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

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

2. APPLICATION OF CREDIT. IN NO EVENT SHALL THE CREDIT UNDER THIS SECTION BE ALLOWED IN AN AMOUNT WHICH WILL REDUCE THE TAX PAYABLE TO LESS THAN THE APPLICABLE MINIMUM TAX FIXED BY SECTION ONE HUNDRED EIGHTY-THREE OF THIS ARTICLE. IF, HOWEVER, THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT NOT DEDUCTIBLE IN SUCH TAXABLE YEAR SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

S 187-R. EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN REIMBURSEMENTS FOR TRANSPORTATION. 1. ALLOWANCE OF CREDIT. A TAXPAYER SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN SECTION THIRTY-SIX OF THIS CHAPTER, AGAINST THE TAX IMPOSED BY THIS ARTICLE.

2. APPLICATION OF CREDIT. IN NO EVENT SHALL THE CREDIT UNDER THIS SECTION BE ALLOWED IN AN AMOUNT WHICH WILL REDUCE THE TAX PAYABLE TO LESS THAN THE APPLICABLE MINIMUM TAX FIXED BY SECTION ONE HUNDRED EIGHTY-THREE OF THIS ARTICLE. IF, HOWEVER, THE AMOUNT OF CREDIT ALLOWABLE UNDER THIS SECTION FOR ANY TAXABLE YEAR REDUCES THE TAX TO SUCH AMOUNT, ANY AMOUNT OF CREDIT NOT DEDUCTIBLE IN SUCH TAXABLE YEAR SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION ONE THOUSAND EIGHTY-SIX OF THIS CHAPTER. PROVIDED, HOWEVER, THE PROVISIONS OF SUBSECTION (C) OF SECTION ONE THOUSAND EIGHTY-EIGHT OF THIS CHAPTER NOTWITHSTANDING, NO INTEREST SHALL BE PAID THEREON.

S 3. Section 210 of the tax law is amended by adding two new subdivisions 43 and 44 to read as follows:

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

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

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

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

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

(XXXII) CREDIT FOR EMPLOYERS WHO ENCOURAGE EMPLOYEES TO TELEWORK UNDER SUBSECTION (SS)	AMOUNT OF CREDIT UNDER SUBDIVISION FORTY-THREE OF SECTION TWO HUNDRED TEN
(XXXIII) CREDIT FOR COMPANIES WHO GRANT TRANSPORTATION REIMBURSEMENTS UNDER SUBSECTION (RR)	AMOUNT OF CREDIT UNDER SUBDIVISION FORTY-FOUR OF SECTION TWO HUNDRED TEN

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

S 9. Section 1511 of the tax law is amended by adding two new subdivisions (aa) and (bb) to read as follows:

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

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

(BB) EMPLOYER TAX CREDIT FOR CERTAIN AMOUNTS PAID FOR CERTAIN REIMBURSEMENTS FOR TRANSPORTATION. (1) ALLOWANCE AND AMOUNT OF CREDIT. A TAXPAYER, WHO, PURSUANT TO RULES PROMULGATED BY THE COMMISSIONER, GRANTS REIMBURSEMENTS FOR TRANSPORTATION EXPENSES AS DEFINED IN SECTION THIRTY-SIX OF THIS CHAPTER, SHALL BE ALLOWED A CREDIT, TO BE COMPUTED AS PROVIDED IN THIS SUBDIVISION, AGAINST THE TAX IMPOSED BY THIS ARTICLE. THE AMOUNT OF THE CREDIT SHALL NOT EXCEED ONE HUNDRED DOLLARS PER EMPLOYEE PER FISCAL YEAR.

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

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

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

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

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

S 11. The administrative code of the city of New York is amended by adding a new section 19-184 to read as follows:

S 19-184 ESTABLISH CAR-POOL LANES. THE DEPARTMENT, IN CONSULTATION WITH THE NEW YORK STATE DEPARTMENT OF TRANSPORTATION, SHALL ESTABLISH HIGH OCCUPANCY VEHICLE LANES ON ROADWAYS, BRIDGES AND TUNNELS LEADING INTO MANHATTAN, WHERE PRACTICABLE.

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

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

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

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

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

4. "EXPRESS BUS RAPID TRANSIT DEMONSTRATION PROGRAM" SHALL MEAN A PROGRAM THAT OPERATES ON ROUTES DESIGNATED BY THE DEPARTMENT OF TRANSPORTATION OF A CITY THAT ESTABLISHES SUCH A DEMONSTRATION PROGRAM PURSUANT TO THIS SECTION AND IN A CITY WITH A POPULATION OF ONE MILLION OR MORE.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OF THIS SECTION, SHALL BE SUBJECT TO LIABILITY FOR SUCH VIOLATION PURSUANT TO THIS SECTION AND SHALL BE SENT A NOTICE OF LIABILITY PURSUANT TO SUBDIVISION (J) OF THIS SECTION.

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

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

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

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

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

3. THE TOTAL NUMBER OF NOTICES OF LIABILITY ISSUED;

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

5. THE NUMBER OF VIOLATIONS ADJUDICATED AND RESULTS OF SUCH ADJUDICATIONS INCLUDING BREAKDOWNS OF DISPOSITIONS MADE;

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

7. QUALITY OF THE ADJUDICATION PROCESS AND ITS RESULTS.

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

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

S 14. 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, is amended by adding a new section 16-d to read as follows:

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

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

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

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

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

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

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

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

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

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

2. a. Such commission shall consist of a total of twenty members appointed as follows: three members shall be appointed by the mayor of the city of New York; three members shall be appointed by the city council of the city of New York; the borough president of each borough of the city of New York shall appoint one member each; three members shall be appointed by the governor; two members shall be appointed by the temporary president of the senate; two members shall be appointed by the speaker of the assembly; one member shall be appointed by the minority leader of the senate; and one member shall be appointed by the minority leader of the assembly.

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

3. The department of transportation shall provide the commission such facilities, assistance, and data as will enable the commission to carry out its powers and duties. Additionally, all other departments or agencies of the state or subdivisions thereof shall, at the request of the chair, provide the commission such facilities, assistance, and data as will enable the commission to carry out its powers and duties.

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

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

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

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

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

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

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

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

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

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

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

c. the commissioner of transportation shall notify the legislative bill drafting commission upon the occurrence of the enactment into law by the state of New Jersey of the legislation provided for in section fourteen of this act in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effecting the provisions of section 44 of the legislative law and section 70-b of the public officers law.