

STATE OF NEW YORK

9249

2025-2026 Regular Sessions

IN ASSEMBLY

November 7, 2025

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

AN ACT to amend the tax law, in relation to establishing a tax credit for tires that are blown out from potholes on state and local roads

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

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

3 (qqq) Blown out tires tax credit. (1) Allowance of credit. A taxpayer
4 who has to replace blown out tires on their vehicle due to potholes on
5 state and local roads shall be allowed a credit as hereinafter provided,
6 against the tax imposed by this article. The amount of the credit shall
7 be one thousand dollars.

8 (2) Application of credit. If the amount of the credit allowed under
9 this subsection for any taxable year shall exceed the taxpayer's tax for
10 such year, the excess shall be treated as an overpayment of tax to be
11 credited or refunded in accordance with the provisions of section six
12 hundred eighty-six of this article, provided, however, that no interest
13 shall be paid thereon.

14 (3) Proof of claim. The commissioner may require a qualified taxpayer
15 to furnish proof of their blown out tires in support of their claim for
16 credit under this subsection.

17 § 2. This act shall take effect immediately and shall apply to taxable
18 years commencing on and after January 1, 2025.

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

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