

# STATE OF NEW YORK

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2362

2025-2026 Regular Sessions

## IN SENATE

January 16, 2025

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Introduced by Sen. SCARCELLA-SPANTON -- 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 exempting residents of lower  
Manhattan and Staten Island from congestion surcharge pricing

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

1 Section 1. Section 1299-a of the tax law is amended by adding a new  
2 subdivision (e) to read as follows:  
3 (e) Notwithstanding any provision of law, rule or regulation to the  
4 contrary, the surcharge imposed by this article shall not apply to any  
5 for-hire transportation trip for a passenger that resides in the  
6 congestion zone or in the borough of Staten Island.  
7 § 2. This act shall take effect on the thirtieth day after it shall  
8 have become a law. Effective immediately, the addition, amendment and/or  
9 repeal of any rule or regulation necessary for the implementation of  
10 this act on its effective date are authorized to be made and completed  
11 on or before such effective date.

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

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