STATE OF NEW YORK

1050

2025-2026 Regular Sessions

IN ASSEMBLY

January 8, 2025

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

AN ACT to amend the tax law, in relation to providing a tax credit to individuals with disabilities for using transportation network companies to get to work and/or school

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

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

(qqq) Credit for individuals with disabilities who use transportation network companies. (1) Allowance and amount of credit. A taxpayer, who is a qualified individual with a disability as defined in the rehabilitation act of nineteen hundred ninety-three (29 U.S.C. 701) as amended and who uses transportation network companies to get to work and/or school, 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 equal to the expenses incurred during a taxable year for using transportation network companies to get to work and/or school. Provided, however, that such credit shall not exceed five hundred dollars.

(2) Definitions. "Transportation network company" or "TNC" shall have the same meaning as the term is defined in article forty-four-B of the vehicle and traffic law.

(3) Tax return requirement. The taxpayer shall be required to attach to their tax return, in the form prescribed by the commissioner, verification of such taxpayer's disability and verification that such transportation was used to travel to work and/or school.

(4) 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.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning 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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