

STATE OF NEW YORK

10809

IN ASSEMBLY

April 1, 2026

Introduced by M. of A. BLUMENCRANZ -- read once and referred to the
Committee on Corporations, Authorities and Commissions

AN ACT to amend the vehicle and traffic law and the public authorities law, in relation to congestion pricing in New York city, and repealing certain provisions of the vehicle and traffic law, the public authorities law, the public officers law, the tax law, and subpart A of part ZZZ of chapter 59 of the laws of 2019, amending the vehicle and traffic law and the public authorities law relating to establishing a central business district tolling program in the city of New York and amending the public officers law relating to confidentiality of certain public records, relating thereto (Part A); and to amend the public authorities law, in relation to commissioning an independent forensic audit of the metropolitan transportation authority; and providing for the repeal of such provisions upon the expiration thereof (Part B)

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

1 Section 1. This act enacts into law components of legislation relating
2 to the metropolitan transportation authority. Each component is wholly
3 contained within a Part identified as Parts A through B. The effective
4 date for each particular provision contained within such Part as set
5 forth in the last section of such Part. Any provision in any section
6 contained within a Part, including the effective date of the Part, which
7 makes a reference to a section "of this act", when used in connection
8 with that particular component, shall be deemed to mean and refer to the
9 corresponding section of the Part in which it is found. Section two of
10 this act sets forth the general effective date of this act.

11 PART A

12 Section 1. Article 44-C of the vehicle and traffic law is REPEALED.
13 § 2. Subdivision 4 of section 1630 of the vehicle and traffic law, as
14 amended by section 2 of subpart A of part ZZZ of chapter 59 of the laws
15 of 2019, is amended to read as follows:

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

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1 4. Charging of tolls, taxes, fees, licenses or permits for the use of
2 the highway or any of its parts [~~or entry into or remaining within the~~
3 ~~central business district established by article forty four C of this~~
4 ~~chapter~~], where the imposition thereof is authorized by law.

5 § 3. Paragraph (s) of subdivision 9 of section 553 of the public
6 authorities law is REPEALED.

7 § 4. Subdivision 12-a of section 553 of the public authorities law is
8 REPEALED.

9 § 5. Section 553-j of the public authorities law is REPEALED.

10 § 6. Paragraph (p) of subdivision 2 of section 87 of the public offi-
11 cers law, as added by section 7 of subpart A of part ZZZ of chapter 59
12 of the laws of 2019, is REPEALED.

13 § 7. Section 553-k of the public authorities law is REPEALED.

14 § 8. Sections 9, 10, and 11 of subpart A of part ZZZ of chapter 59 of
15 the laws of 2019, amending the vehicle and traffic law and the public
16 authorities law relating to establishing a central business district
17 tolling program in the city of New York and amending the public officers
18 law relating to confidentiality of certain public records, are REPEALED.

19 § 9. Section 566-a of the public authorities law, as amended by
20 section 12 of subpart A of part ZZZ of chapter 59 of the laws of 2019,
21 is amended to read as follows:

22 § 566-a. Tax contract by the state. 1. It is hereby found, determined
23 and declared that the authority and the carrying out of its corporate
24 purposes is in all respects for the benefit of the people of the state
25 of New York, for the improvement of their health, welfare and prosper-
26 ity, and, in the case of some of the said purposes, for the promotion of
27 their traffic, and that said purposes are public purposes and, in the
28 case of those purposes which consist of vehicular bridges, vehicular
29 tunnels and approaches thereto [~~and the central business district toll-~~
30 ~~ing program~~], the project is an essential part of the public highway
31 system and the authority will be performing an essential governmental
32 function in the exercise of the powers conferred by this title, and the
33 state of New York covenants with the purchasers and with all subsequent
34 holders and transferees of bonds issued after January first, nineteen
35 hundred thirty-nine by the authority pursuant to this title, in consid-
36 eration of the acceptance of any payment for the bonds that the bonds of
37 the authority issued after January first, nineteen hundred thirty-nine
38 pursuant to this title and the income therefrom, and all moneys, funds,
39 tolls and other revenues pledged to pay or secure the payment of such
40 bonds, shall at all times be free from taxation except for estate taxes
41 and taxes on transfers by or in contemplation of death.

42 2. Nothing herein shall be construed to repeal or supersede any tax
43 exemptions heretofore or hereafter granted by general or other laws.

44 § 10. Subsection (jjj) of section 606 of the tax law, as added by
45 section 1 of subpart F of part ZZZ of chapter 59 of the laws of 2019, is
46 REPEALED.

47 § 11. This act shall take effect immediately.

48

PART B

49 Section 1. The public authorities law is amended by adding a new
50 section 1265-c to read as follows:

51 § 1265-c. Independent forensic audit. 1. Notwithstanding any other
52 provision of law, the authority shall, within sixty days of the effec-
53 tive date of this section and at its own expense, contract with a certi-
54 fied public accounting firm for the provision of an independent, compre-

1 hensive, forensic audit of the authority. Such audit shall be performed
2 in accordance with generally accepted government auditing standards.
3 Such audit shall be independent of and in addition to the independent
4 audit of the authority conducted pursuant to section twenty-eight
5 hundred two of this chapter.

6 2. The certified independent public accounting firm providing the
7 authority's independent, comprehensive, forensic audit shall be prohib-
8 ited from providing audit services if the lead or coordinating audit
9 partner having primary responsibility for the audit, or the audit part-
10 ner responsible for reviewing the audit, has performed audit services
11 for the authority within any of the ten previous fiscal years of the
12 authority.

13 3. The certified independent accounting firm performing the audit
14 pursuant to this section shall be prohibited from performing any non-au-
15 dit services for the authority contemporaneously with such audit.

16 4. It shall be prohibited for the certified independent public
17 accounting firm to perform for the authority any audit service if the
18 chief executive officer, comptroller, chief financial officer, chief
19 accounting officer or any other person serving in an equivalent position
20 in the authority was an employee, consultant or independent contractor
21 of such certified independent public accounting firm and participated in
22 any capacity in the audit of the authority at any time in the past.

23 5. The certified independent public accounting firm contracted to
24 perform the independent, comprehensive, forensic audit of the authority
25 pursuant to this section shall, on or before January first, two thousand
26 twenty-eight, report its findings, conclusions and recommendations to
27 the governor, the state comptroller, the temporary president of the
28 senate, the speaker of the assembly, the chair and ranking minority
29 member of the senate finance committee, the chair and ranking minority
30 member of the assembly ways and means committee, the chairs and ranking
31 minority members of the senate and the assembly corporations, authori-
32 ties and commissions committees, and the chairs and ranking minority
33 members of the senate and the assembly transportation committees.

34 § 2. This act shall take effect immediately and shall expire and be
35 deemed repealed January 2, 2028.

36 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
37 sion, section or part of this act shall be adjudged by any court of
38 competent jurisdiction to be invalid, such judgment shall not affect,
39 impair, or invalidate the remainder thereof, but shall be confined in
40 its operation to the clause, sentence, paragraph, subdivision, section
41 or part thereof directly involved in the controversy in which such judg-
42 ment shall have been rendered. It is hereby declared to be the intent of
43 the legislature that this act would have been enacted even if such
44 invalid provisions had not been included herein.

45 § 3. This act shall take effect immediately; provided, however, that
46 the applicable effective date of Parts A through B of this act shall be
47 as specifically set forth in the last section of such Parts.