

STATE OF NEW YORK

10825

IN ASSEMBLY

April 1, 2026

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

AN ACT to amend the tax law, in relation to establishing a personal income tax credit for tolls paid by a taxpayer in the course of commuting on toll roads in the state of New York

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 (bbb) to read as follows:

3 (bbb) Commuter tolls credit. (1) General. Each individual qualified
4 taxpayer shall be allowed a credit not to exceed one thousand dollars
5 during any taxable year, to be computed as provided in this subsection,
6 against the tax imposed by this article for qualified tolls paid during
7 such taxable year.

8 (2) Definitions. (A) The term "qualified taxpayer" means a resident
9 taxpayer who commutes to and from their place of employment and who
10 during the course of such commuting pays qualified tolls not less than
11 three times each week for not less than forty-five weeks during the
12 taxable year.

13 (B) The term "qualified tolls" means tolls and fees imposed for use of
14 a public highway or bridge within the state, or tolls and fees imposed
15 by a public authority, established by the laws of this state, for the
16 use of a public highway or bridge; and such tolls or fees were paid
17 while a qualified taxpayer was in the course of commuting to and from
18 their place of employment.

19 (3) Amount of credit. The amount of the credit pursuant to this
20 subsection shall be the first one thousand dollars of qualified tolls
21 paid by an individual qualified taxpayer during the taxable year, except
22 in the case where two qualified taxpayers file jointly, the amount of
23 such credit shall be the first two thousand dollars of the qualified
24 tolls paid by such qualified taxpayers during the taxable year as
25 computed by adding the tax credits each would be allowed pursuant to
26 this subsection if they each filed individually.

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

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1 (4) Disputes. If the qualified taxpayer formally challenges any fine,
2 fee, or administrative charge, all such charges that could otherwise be
3 imposed, or continue to be imposed, post-challenge, as well as monies
4 arising from the commuter tolls credit, shall be frozen in the midst of
5 such dispute until the dispute reaches a resolution.

6 § 2. This act shall take effect immediately and shall apply to the
7 taxable year in which it takes effect and taxable years commencing ther-
8 eafter.