STATE OF NEW YORK

11525

IN ASSEMBLY

May 28, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Lee) -- read once and referred to the Committee on Transportation

AN ACT to amend the vehicle and traffic law and the tax law, in relation to exempting certain residents of the central business district from central business district tolls

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

Section 1. Subdivision 3 of section 1704-a of the vehicle and traffic law is amended by adding a new paragraph (c) to read as follows:

(c) The Triborough bridge and tunnel authority shall implement an exemption from central business district tolls for residents of the central business district who are eligible for the central business district toll credit established pursuant to subsection (jjj) of section six hundred six of the tax law. The Triborough bridge and tunnel authority shall establish procedures for such residents to certify that they are eligible for such credit, including procedures for excluding from the exemption tolls that would constitute a trade or business expense under section one hundred sixty-two of the internal revenue code.

§ 2. Paragraph 1 of subsection (jjj) of section 606 of the tax law, as added by section 1 of subpart F of part ZZZ of chapter 59 of the laws of 2019, is amended to read as follows:

(1) For taxable years beginning on or after January first, two thousand twenty-one, a resident individual whose primary residence is located in the central business district established pursuant to article forty-four-C of the vehicle and traffic law and whose New York adjusted gross income for the taxable year is less than sixty thousand dollars**, adjusted for taxable years beginning on or after January first, two thousand twenty-seven by the percentage change in the consumer price index for all urban consumer price index for the New York-Newark-Jersey City metropolitan area since January first, two thousand twenty-one,** shall be entitled to a credit as calculated pursuant to paragraph two of this subsection.

§ 3. This act shall take effect on the one hundred eightieth day after it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed 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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