STATE OF NEW YORK

3597

2025-2026 Regular Sessions

IN ASSEMBLY

January 28, 2025

Introduced by M. of A. P. CARROLL, EACHUS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to creating a congestion toll offset tax credit

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 (bbb) to read as follows:

(bbb) Congestion toll offset tax credit. (1) A resident individual whose primary residence is located in the county of Rockland or the county of Orange shall be allowed a credit to be computed as provided in this subsection, against the tax imposed by this article for qualified tolls paid during such taxable year.

(2) As used in this subsection, "qualified tolls" means the amount charged to a taxpayer's vehicle, up to the congestion toll amount pursuant to article forty-four-C of the vehicle and traffic law, for crossing either the Governor Mario M. Cuomo bridge or George Washington bridge if such taxpayer subsequently, within two hours of crossing such bridge, entered the congestion tolling zone.

(3) The amount of the credit pursuant to this subsection shall be qualified tolls paid by a taxpayer during the taxable year, except in the case where two qualified taxpayers file jointly, the amount of such credit shall be the combined qualified tolls paid by such qualified taxpayers during the taxable year as computed by adding the tax credits each would be allowed pursuant to this subsection if they each filed individually.

§ 2. This act shall take effect immediately and shall apply to the taxable year in which it takes effect and taxable years commencing thereafter.

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

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