

# STATE OF NEW YORK

8954

## IN SENATE

January 21, 2026

Introduced by Sen. ROLISON -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a tax credit for tires that are blown out from potholes on state and local roads

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 (uuu) to read as follows:

3 (uuu) Blown out tires tax credit. (1) Allowance of credit. A taxpayer  
4 who has to replace blown out tires on their vehicle due to potholes on  
5 state and local roads shall be allowed a credit as hereinafter provided,  
6 against the tax imposed by this article. The amount of the credit shall  
7 be one thousand dollars.

8 (2) Application of credit. If the amount of the credit allowed under  
9 this subsection for any taxable year shall exceed the taxpayer's tax for  
10 such year, the excess shall be treated as an overpayment of tax to be  
11 credited or refunded in accordance with the provisions of section six  
12 hundred eighty-six of this article, provided, however, that no interest  
13 shall be paid thereon.

14 (3) Proof of claim. The commissioner may require a qualified taxpayer  
15 to furnish proof of their blown out tires in support of their claim for  
16 credit under this subsection.

17 § 2. This act shall take effect immediately and shall apply to taxable  
18 years commencing on and after January 1, 2026.

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

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