

AMENDMENT
TO RULES COMMITTEE PRINT 117-8
OFFERED BY MR. GOTTHEIMER OF NEW JERSEY

At the end of subtitle F of title I of division B, insert the following:

1 **SEC. 1640. CONDITION ON RECEIPT OF CAPITAL INVEST-**
2 **MENT GRANTS.**

3 (a) IN GENERAL.—Notwithstanding any other provi-
4 sion of law, the Secretary of Transportation may not
5 award a capital investment grant described in section
6 5338(d) of title 49, United States Code, to the Metropoli-
7 tan Transportation Authority for a project in New York
8 State until the Secretary certifies that any vehicle entering
9 the congestion tolling zone using a vehicular crossing
10 known as the Holland Tunnel, the Lincoln Tunnel, or the
11 George Washington Bridge receives an exemption as fol-
12 lows: The vehicle is credited an amount equal to the toll
13 charged to such vehicle for the use of such crossing imme-
14 diately before entry into the congestion tolling zone from
15 the amount of the congestion toll charged to such vehicle
16 for purposes of entering the congestion tolling zone.

17 (b) RULE OF CONSTRUCTION FOR GEORGE WASH-
18 INGTON BRIDGE.—For purposes of subsection (a), a vehi-

1 cle receives an exemption while crossing the George Wash-
2 ington Bridge if such vehicle is treated in the same man-
3 ner as a vehicle crossing the Henry Hudson Bridge is
4 treated on the first date on which the congestion toll is
5 charged.

6 (c) EFFECTIVE DATE.—Subsection (a) shall apply
7 with respect to a grant awarded on or after the first date
8 on which the congestion toll is charged.

9 (d) DEFINITIONS.—In this section, the following defi-
10 nitions apply:

11 (1) CONGESTION TOLL.—The term “congestion
12 toll” means a toll charged for entry into or remain-
13 ing in the congestion tolling zone.

14 (2) CONGESTION TOLLING ZONE.—The term
15 “congestion tolling zone” means any roadways,
16 bridges, tunnels, approaches, or ramps that are lo-
17 cated within, or enter to, the geographic area in the
18 borough of Manhattan south of and inclusive of Six-
19 tieth Street to the extent practicable, but does not
20 include the Franklin D. Roosevelt Drive.

21 **SEC. 1641. CREDIT FOR CERTAIN CONGESTION TOLLS.**

22 (a) IN GENERAL.—Subpart B of part IV of sub-
23 chapter A of chapter 1 of the Internal Revenue Code of
24 1986 is amended by adding after section 30D the fol-
25 lowing new section:

1 **“SEC. 30E. CERTAIN CONGESTION TOLLS.**

2 “(a) IN GENERAL.—There shall be allowed as a cred-
3 it against the tax imposed by this chapter for the taxable
4 year an amount equal to the sum of any congestion toll
5 (as such term is defined in section 2(d) of the Fairness
6 for Commuters Act of 2019) paid or incurred during the
7 taxable year by such taxpayer for the use of any qualified
8 vehicular crossing immediately before entry into the con-
9 gestion tolling zone (as such term is defined in section
10 2(d) of the Fairness for Commuters Act of 2019).

11 “(b) QUALIFIED VEHICULAR CROSSING.—For pur-
12 poses of this section, the term ‘qualified vehicular cross-
13 ing’ means any of the vehicular crossing known as the
14 Holland Tunnel, the Lincoln Tunnel, or the George Wash-
15 ington Bridge.

16 “(c) NO DOUBLE BENEFIT.—The amount of any de-
17 duction or other credit allowable under this chapter for
18 a congestion toll for which a credit is allowable under sub-
19 section (a) shall be reduced by the amount of credit al-
20 lowed under such subsection.”.

21 (b) CLERICAL AMENDMENT.—The table of sections
22 for such subpart B is amended by inserting after the item
23 relating to section 30D the following new item:

“Sec. 30E. Congestion certain tolls.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of enactment of this Act.

