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 INVESTMENT GRANTS.
2
3 (a) IN GENERAL.—Notwithstanding any other provision of law, the Secretary of Transportation may not award a capital investment grant described in section 5338(d) of title 49, United States Code, to the Metropolitan Transportation Authority for a project in New York State until the Secretary certifies that any vehicle entering the congestion tolling zone using a vehicular crossing known as the Holland Tunnel, the Lincoln Tunnel, or the George Washington Bridge receives an exemption as follows: The vehicle is credited an amount equal to the toll charged to such vehicle for the use of such crossing immediately before entry into the congestion tolling zone from the amount of the congestion toll charged to such vehicle for purposes of entering the congestion tolling zone.

(b) RULE OF CONSTRUCTION FOR GEORGE WASHINGTON BRIDGE.—For purposes of subsection (a), a vehi-
cle receives an exemption while crossing the George Washington Bridge if such vehicle is treated in the same manner as a vehicle crossing the Henry Hudson Bridge is treated on the first date on which the congestion toll is charged.

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

(d) DEFINITIONS.—In this section, the following definitions apply:

(1) CONGESTION TOLL.—The term “congestion toll” means a toll charged for entry into or remaining in the congestion tolling zone.

(2) CONGESTION TOLLING ZONE.—The term “congestion tolling zone” means any roadways, bridges, tunnels, approaches, or ramps that are located within, or enter to, the geographic area in the borough of Manhattan south of and inclusive of Sixtieth Street to the extent practicable, but does not include the Franklin D. Roosevelt Drive.

SEC. 1641. CREDIT FOR CERTAIN CONGESTION TOLLS.

(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding after section 30D the following new section:
“SEC. 30E. CERTAIN CONGESTION TOLLS.

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

“(b) QUALIFIED VEHICULAR CROSSING.—For purposes of this section, the term ‘qualified vehicular crossing’ means any of the vehicular crossing known as the Holland Tunnel, the Lincoln Tunnel, or the George Washington Bridge.

“(c) NO DOUBLE BENEFIT.—The amount of any deduction or other credit allowable under this chapter for a congestion toll for which a credit is allowable under subsection (a) shall be reduced by the amount of credit allowed under such subsection.”.

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

“Sec. 30E. Congestion certain tolls.”.
(c) **Effective Date.**—The amendments made by this section shall apply to taxable years beginning after the date of enactment of this Act.