

118TH CONGRESS
1ST SESSION

H. R. 422

To condition the receipt of certain grants by the Metropolitan Transportation Authority on exempting certain drivers from congestion fees, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 20, 2023

Mr. GOTTHEIMER (for himself, Mr. VAN DREW, and Mr. LAWLER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To condition the receipt of certain grants by the Metropolitan Transportation Authority on exempting certain drivers from congestion fees, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Anti-Congestion Tax
5 Act”.

1 **SEC. 2. CONDITION ON RECEIPT OF CAPITAL INVESTMENT**
2 **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, or any other vehicular cross-
12 ing for the use of crossing immediately before entry into
13 the congestion tolling zone, receives an exemption as fol-
14 lows: The vehicle is credited an amount equal to the toll
15 charged to such vehicle for the use of such crossing imme-
16 diately before entry into the congestion tolling zone from
17 the amount of the congestion toll charged to such vehicle
18 for purposes of entering the congestion tolling zone.

19 (b) RULE OF CONSTRUCTION FOR GEORGE WASH-
20 INGTON BRIDGE.—For purposes of subsection (a), a vehi-
21 cle receives an exemption while crossing the George Wash-
22 ington Bridge if such vehicle is treated in the same man-
23 ner as a vehicle crossing the Henry Hudson Bridge is
24 treated on the first date on which the congestion toll is
25 charged.

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

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

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

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

16 **SEC. 3. CREDIT FOR CERTAIN CONGESTION TOLLS.**

17 (a) IN GENERAL.—Subpart B of part IV of sub-
 18 chapter A of chapter 1 of the Internal Revenue Code of
 19 1986 is amended by adding after section 30D the fol-
 20 lowing new section:

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

22 “(a) IN GENERAL.—There shall be allowed as a cred-
 23 it against the tax imposed by this chapter for the taxable
 24 year an amount equal to the sum of any congestion toll
 25 (as such term is defined in section 2(d) of the Anti-Con-

1 ggestion Tax Act) paid or incurred during the taxable year
2 by such taxpayer for the use of any qualified vehicular
3 crossing immediately before entry into the congestion toll-
4 ing zone (as such term is defined in section 2(d) of the
5 Anti-Congestion Tax Act).

6 “(b) QUALIFIED VEHICULAR CROSSING.—For pur-
7 poses of this section, the term ‘qualified vehicular cross-
8 ing’ means any of the vehicular crossing known as the
9 Holland Tunnel, the Lincoln Tunnel, the George Wash-
10 ington Bridge, or any other vehicular crossing for the use
11 of crossing immediately before entry into the congestion
12 tolling zone.

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

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

“Sec. 30E. Certain congestion tolls.”.

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

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