

116TH CONGRESS
2D SESSION

H. R. 6122

To amend the Internal Revenue Code of 1986 to allow a credit against
tax for bridge tolls.

IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2020

Mr. ROSE of New York introduced the following bill; which was referred to
the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a
credit against tax for bridge tolls.

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 “Tax Relief for Bridge
5 Tolls Act of 2020”.

6 **SEC. 2. CREDIT FOR BRIDGE TOLLS.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 is amended by inserting after section 25D the fol-
10 lowing new section:

1 **“SEC. 25E. CREDIT FOR BRIDGE TOLLS.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
3 dividual, there shall be allowed as a credit against the tax
4 imposed by this chapter an amount equal to 50 percent
5 of so much of the amount paid for bridge tolls during the
6 taxable year as exceeds \$1,000 (twice such amount in the
7 case of a joint return).

8 “(b) LIMITATIONS.—

9 “(1) INCOME LIMIT.—The credit allowed under
10 subsection (a) shall be reduced by \$10 for each \$100
11 by which the taxpayer’s adjusted gross income ex-
12 ceeds \$150,000 (twice such amount in the case of a
13 joint return).

14 “(2) TOLL-BASED LIMIT.—No toll for a bridge
15 the regular peak-hour tolls for which are less than
16 \$11.00 shall be taken into account under subsection
17 (a).

18 “(c) DENIAL OF DOUBLE BENEFIT.—No credit shall
19 be allowed under subsection (a) for any expense for which
20 a deduction or credit is allowed under any other provision
21 of this chapter.”.

22 (b) CLERICAL AMENDMENT.—The table of sections
23 for subpart A of part IV of subchapter A of chapter 1
24 of such Code is amended by inserting after the item relat-
25 ing to section 25D the following new item:

“Sec. 25E. Credit for bridge tolls.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2020.

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