

ASSEMBLY, No. 3441

STATE OF NEW JERSEY 211th LEGISLATURE

INTRODUCED OCTOBER 25, 2004

Sponsored by:

Assemblyman DAVID W. WOLFE
District 10 (Monmouth and Ocean)

Co-Sponsored by:

Assemblyman Gusciora

SYNOPSIS

Allows a deduction against New Jersey gross income for bicycle commuters.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 12/10/2004)

1 AN ACT allowing taxpayers a deduction against gross income for
2 commuting to work by means of bicycling, supplementing Title 54A
3 of the New Jersey Statutes.

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5 BE IT ENACTED by the Senate and General Assembly of the State of
6 New Jersey:

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8 1. A taxpayer shall be allowed a deduction against gross income
9 for the miles traveled by the taxpayer during the taxable year
10 commuting by means of bicycling between the taxpayer's place of
11 residence and place of employment or termini near those places, the
12 amount of which deduction shall be equal to \$0.10 per mile traveled.

13 The taxpayer shall maintain suitable records of the dates of
14 commuting and the miles traveled and furnish those records to the
15 taxpayer's employer contemporaneous with any other individual
16 workplace employee attendance reporting requirements that the
17 employer may require, and a report of those records for the taxable
18 year shall be provided to the Division of Taxation in the Department
19 of the Treasury by the taxpayer in a manner and in such form as the
20 Director of the Division of Taxation may prescribe.

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22 2. This act shall take effect immediately and apply to taxable years
23 beginning on or after January of the calendar year in which this act
24 takes effect.

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STATEMENT

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29 This bill allows a New Jersey gross income tax deduction for miles
30 traveled commuting to work by bicycle. The deduction will equal 10¢
31 per mile traveled to and from work by bicycle. This deduction will
32 provide an incentive to encourage bicycle commuting and reduce the
33 large number of short, single occupancy vehicle trips that many New
34 Jerseyans engage in to get to and from work. This deduction provides
35 a potential means to increase the numbers of bicycle commuters in the
36 State, which would help reduce the number of trips made by
37 automobile. Forty percent of all automobile trips in the nation are
38 made within two miles of the home and 50% of the working
39 population commutes five miles or less to work.

40 According to a recent transportation survey by the federal Bureau
41 of Transportation Statistics, 41.3 million Americans (20%) used a
42 bicycle for transportation in the 30 day survey period. Bicycling is the
43 second most preferred form of transportation after the automobile,
44 ahead of public transportation. Over 9.2 million (22%) of the 41.3
45 million people who bicycled did so more than ten of the 30 days.
46 Several findings from the study indicate a growing concern among

1 Americans with the impact of transportation choices on the quality of
2 life. Some 79.1 million (38%) of all Americans feel that the
3 availability of bikeways, walking paths, and sidewalks for getting to
4 work, shopping, and recreation is very important in choosing where to
5 live. Half of all Americans (99.0 million people) believe that cars,
6 SUVs, pickups, and vans are the primary cause of air pollution in their
7 communities and 65% (135.4 million) are concerned about the level of
8 traffic congestion on the roads in their communities.

9 Cycling is also an excellent activity to help reverse the alarming rise
10 in obesity rates. In 1991 only four states reporting more than 15% of
11 their adult population as obese. In 1997, the number skyrocketed to
12 37 states, including New Jersey. More than 50% of the U.S. adult
13 population is overweight, one of every four adults is obese, and worse
14 still is the sad fact that one of every four children is overweight. The
15 obesity condition results in a cost of over \$22 billion annually in health
16 care and personal living expenses. Physical inactivity is a primary
17 factor in at least 200,000 deaths annually, approximately 10% of the
18 total number of deaths, and 25% of all chronic disease-related deaths.

19 Recreational bike riding is a safe, low-impact, aerobic activity for
20 Americans of all ages. Bike commuting is an ideal solution to the need
21 for moderate physical activity, which can be practiced five times a
22 week. Bike commuting is also environmentally friendly in that no
23 community resources are depleted and no exhaust emissions are
24 created. Also bike commuting saves money on gas, parking and wear
25 on the public transportation infrastructure.