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

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

CURRENT VERSION OF TEXT
As introduced.
AN ACT allowing taxpayers a deduction against gross income for commuting to work by means of bicycling, supplementing Title 54A of the New Jersey Statutes.

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

1. A taxpayer shall be allowed a deduction against gross income for the miles traveled by the taxpayer during the taxable year commuting by means of bicycling between the taxpayer's place of residence and place of employment or termini near those places, the amount of which deduction shall be equal to $0.10 per mile traveled. The taxpayer shall maintain suitable records of the dates of commuting and the miles traveled and furnish those records to the taxpayer's employer contemporaneous with any other individual workplace employee attendance reporting requirements that the employer may require, and a report of those records for the taxable year shall be provided to the Division of Taxation in the Department of the Treasury by the taxpayer in a manner and in such form as the Director of the Division of Taxation may prescribe.

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

STATEMENT

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

According to a recent transportation survey by the federal Bureau of Transportation Statistics, 41.3 million Americans (20%) used a bicycle for transportation in the 30 day survey period. Bicycling is the second most preferred form of transportation after the automobile, ahead of public transportation. Over 9.2 million (22%) of the 41.3 million people who bicycled did so more than ten of the 30 days. Several findings from the study indicate a growing concern among
Americans with the impact of transportation choices on the quality of life. Some 79.1 million (38%) of all Americans feel that the availability of bikeways, walking paths, and sidewalks for getting to work, shopping, and recreation is very important in choosing where to live. Half of all Americans (99.0 million people) believe that cars, SUVs, pickups, and vans are the primary cause of air pollution in their communities and 65% (135.4 million) are concerned about the level of traffic congestion on the roads in their communities.

Cycling is also an excellent activity to help reverse the alarming rise in obesity rates. In 1991 only four states reporting more than 15% of their adult population as obese. In 1997, the number skyrocketed to 37 states, including New Jersey. More than 50% of the U.S. adult population is overweight, one of every four adults is obese, and worse still is the sad fact that one of every four children is overweight. The obesity condition results in a cost of over $22 billion annually in health care and personal living expenses. Physical inactivity is a primary factor in at least 200,000 deaths annually, approximately 10% of the total number of deaths, and 25% of all chronic disease-related deaths. Recreational bike riding is a safe, low-impact, aerobic activity for Americans of all ages. Bike commuting is an ideal solution to the need for moderate physical activity, which can be practiced five times a week. Bike commuting is also environmentally friendly in that no community resources are depleted and no exhaust emissions are created. Also bike commuting saves money on gas, parking and wear on the public transportation infrastructure.