

A 5288 -- Redline

Introduced to Amended -- Expands employer provided commuter transportation benefit to include micromobility-sharing arrangements and transportation network company services.

Deletions ~~struck~~ · Insertions underlined

A5288 1R [First Reprint] ASSEMBLY, No.

Assemblyman CLINTON CALABRESE District 36 (Bergen and Passaic) ~~-Assemblyman~~ Co-Sponsored ~~ROBERT~~ by: J. KARABINCHAK District 18 (Middlesex) Co-Sponsored by:

CURRENT VERSION OF TEXT As ~~introduced, reported by the Assembly Transportation and Independent Authorities Committee on September 14, 2026, with amendments.~~

1. Section 3 of P.L.1992, c.32 (C.27:26A-3) is amended to read as ~~follows:~~ follows: 3. As used in this amendatory and supplementary act: "Alternative means of commuting" means travel between a person's place of residence and place of employment or termini near those places, other than in a motor vehicle occupied by one person. 1"1 Alternative means of commuting 1"1 include, but are not limited to, public transportation, micromobility-sharing arrangements, transportation network company services, car pools, van pools, bus pools, ferries, bicycling, telecommuting, and walking, which may be used in conjunction with such strategies as flextime, staggered work hours, compressed work weeks, and like measures.

~~3. As used in this amendatory and supplementary act:~~

~~"Alternative means of commuting" means travel between a person's place of residence and place of employment or termini near those places, other than in a motor vehicle occupied by one person. Alternative means of commuting include, but are not limited to, public transportation, micromobility-sharing arrangements, transportation network company services, car pools, van pools, bus pools, ferries, bicycling, telecommuting, and walking, which may be used in conjunction with such strategies as flextime, staggered work hours, compressed work weeks, and like measures.~~

~~s.1[s.~~

~~7401~~74011 s.74011 et seq.) and as subsequently amended or supplemented.

"Micromobility-sharing arrangement" means a rental operation at which bicycles, low-speed electric bicycles, motorized bicycles, low-speed electric scooters, or motorized scooters 1, as those terms are defined in R.S.39:1-1,1 are made available to pick up and drop off for point-to-point use within a defined geographic area.

"Transportation management association" or "TMA" means a nonprofit corporation approved by the department as coordinating transportation services, including 1,1 but not limited to 1,1 public transportation, van pools, car pools, bicycling, and pedestrian modes, as well as strategies such as flex time, staggered work hours, and compressed work weeks, for corporations, employees, developers, individuals, and other groups.

"Transportation network company services" means a ~~prearranged~~1[prearranged] ~~shared~~1[shared] ride provided by a transportation network company. "Transportation network company services" ~~shall~~1[shall only] ~~may~~1 include a prearranged ride that is not a shared ride ~~when: 1[when] if1 :~~ the prearranged ride commences between ~~the~~1[the]1 8:00 p.m.

or a shared ride is not available within 10 minutes of the ~~request,~~request 1[,1] or within such other period as the commissioner may provide.

~~(cf: (cf: P.L.2019, c.38, s.1)~~ 2. This act shall take effect immediately.

~~P.L.2019, c.38, s.1)~~ ~~2. This act shall take effect immediately.~~

~~STATEMENT This bill expands employer provided commuter transportation benefits to include micromobility sharing arrangements and transportation network company services, making their provision eligible for certain tax benefits as alternate means of commuting.~~

~~Under current law, certain employer provided commuter transportation benefits are excluded from the calculation of gross income, up to an annual limit per employee. An employer providing such benefits may be eligible for a tax credit, subject to a limit per employee. Commuter transportation benefits include the provision of benefits to an employee for using an alternative means of commuting. Currently, an "alternate means of commuting" is defined as travel between a person's place of residence and place of employment or termini near those places, other than in a motor vehicle occupied by one person. Alternative means of commuting include, but are not limited to, public transportation, car pools, van pools, bus pools, ferries, bicycling, telecommuting, and walking, which may be used in conjunction with such strategies as flextime, staggered work hours, compressed work weeks, and like measures.~~

~~This bill amends current law to include micromobility-sharing arrangements and transportation network company services in the definition of "alternate means of commuting," making employer provided commuter transportation benefits for micromobility-sharing arrangements or transportation network company~~

~~services excludable from gross income. An employer may receive a tax credit for the provision of such benefit, subject to a limit per employee.~~

~~Under the bill, a "micromobility-sharing arrangement" is a rental operation at which bicycles, low-speed electric bicycles, motorized bicycles, low-speed electric scooters, or motorized scooters are made available to pick up and drop off for point-to-point use within a defined geographic area.~~

~~"Transportation network company services" means a prearranged ride provided by a transportation network company. "Transportation network company services" only include a prearranged ride that is not a shared ride when: (1) the prearranged ride commences between the 8:00 p.m. and 6:00 a.m.;~~

~~(2) the rider requests an accommodation for the prearranged ride pursuant to the "Americans with Disabilities Act of 1990";~~

~~(3) the transportation network company does not offer a shared ride option at the time and location of the request;~~

~~or (4) a shared ride is not available within 10 minutes of the request, or within such other period as the commissioner may provide.~~

~~A "transportation network company" is a corporation, partnership, sole proprietorship, or other entity that is registered as a business in the State or operates in this State, and uses a digital network to connect a transportation network company rider to a transportation network company driver to provide a prearranged ride. Currently, the New Jersey Motor Vehicle Commission lists Lyft, Front, Uber, and a subsidiary of Uber as authorized transportation network companies in this State.~~