

ASSEMBLY TRANSPORTATION AND INDEPENDENT AUTHORITIES COMMITTEE

STATEMENT TO **ASSEMBLY, No. 5288**

with committee amendments

STATE OF NEW JERSEY

DATED: SEPTEMBER 14, 2026

The Assembly Transportation and Independent Authorities Committee reports favorably and with committee amendments Assembly Bill No. 5288.

As amended and reported, this bill expands employer-provided commuter transportation benefits to include micromobility-sharing arrangements and transportation network company services. Specifically, the bill amends current law to exclude such benefits from the calculation of gross income, up to an annual limit per employee, and make their provision eligible for certain tax benefits as alternate means of commuting, up to an annual limit per employee.

Under current law, commuter transportation benefits include the provision of benefits to an employee for using an alternative means of commuting. In addition, current law defines “alternative means of commuting” 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.

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 shared ride provided by a transportation network company. “Transportation network company services” may include a prearranged ride that is not a shared ride if: (1) the prearranged ride commences between 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 New Jersey Commissioner of Transportation may provide.

COMMITTEE AMENDMENTS:

The committee amended the bill to:

(1) clarify that the vehicles listed within the definition of “micromobility-sharing arrangement” have the same meaning as those terms are defined in R.S.39:1-1;

(2) define “transportation network company services” to mean a shared ride provided by a transportation network company but provide that “transportation network company services” may include a prearranged ride that is not a shared ride when certain conditions outlined in the bill are present; and

(3) make technical changes.