

110TH CONGRESS  
1ST SESSION

# H. R. 2459

To amend the Internal Revenue Code of 1986 to provide individuals a deduction for certain mass public transportation expenses.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2007

Mr. FOSSELLA (for himself and Mr. KING of New York) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide individuals a deduction for certain mass public transportation expenses.

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 “Reduce Individuals’  
5       Dependence on Energy Act of 2007” or as the “RIDE  
6       Act of 2007” .

7       **SEC. 2. DEDUCTION FOR MASS PUBLIC TRANSPORTATION**  
8               **EXPENSES.**

9       (a) IN GENERAL.—Part VII of subchapter B of chap-  
10      ter 1 of the Internal Revenue Code of 1986 (relating to

1 additional itemized deductions for individuals) is amended  
 2 by redesignating section 224 as section 225 and by insert-  
 3 ing after section 223 the following new section:

4 **“SEC. 224. MASS PUBLIC TRANSPORTATION EXPENSES.**

5       “(a) IN GENERAL.—In the case of an individual,  
 6 there shall be allowed as a deduction the aggregate  
 7 amount paid or incurred by the taxpayer during the tax-  
 8 able year for transportation for the taxpayer on mass tran-  
 9 sit facilities which are owned or operated by a Federal,  
 10 State, or local government, or a political subdivision there-  
 11 of.

12       “(b) LIMITATION.—The amount allowed as a deduc-  
 13 tion under subsection (a) with respect to any taxpayer for  
 14 any taxable year shall not exceed \$1320 (twice such  
 15 amount in the case of a joint return if neither spouse is  
 16 described in subsection (c) for the taxable year).

17       “(c) EMPLOYEES RECEIVING TRANSPORTATION  
 18 FRINGE BENEFITS INELIGIBLE.—Amounts paid or in-  
 19 curred for transportation of an individual during any tax-  
 20 able year shall not be taken into account under subsection  
 21 (a) if such individual receives any qualified transportation  
 22 fringe which is excludable from gross income under section  
 23 132 for such taxable year.

24       “(d) INFLATION ADJUSTMENT.—

1           “(1) IN GENERAL.—In the case of any taxable  
 2           year beginning after 2008, the dollar amount con-  
 3           tained in subsection (b) shall be increased by an  
 4           amount equal to—

5                       “(A) such dollar amount, multiplied by

6                       “(B) the cost-of-living adjustment deter-  
 7                       mined under section 1(f)(3) for the calendar  
 8                       year in which the taxable year begins deter-  
 9                       mined by substituting ‘calendar year 2007’ for  
 10                      ‘calendar year 1992’.

11           “(2) ROUNDING.—If any increase determined  
 12           under paragraph (1) is not a multiple of \$5, such  
 13           increase shall be rounded to the next lowest multiple  
 14           of \$5.”.

15           (b) DEDUCTION ALLOWED IN COMPUTING AD-  
 16 JUSTED GROSS INCOME.—Section 62(a) of such Code is  
 17 amended by inserting after paragraph (20) the following  
 18 new paragraph:

19                       “(20) MASS PUBLIC TRANSPORTATION EX-  
 20 PENSES.—The deduction allowed by section 224.”.

21           (c) CLERICAL AMENDMENT.—The table of sections  
 22 for part VII of subchapter B of chapter 1 of such Code  
 23 is amended by redesignating the item relating to section  
 24 224 as an item relating to section 225 and by inserting  
 25 before such item the following new item:

“Sec. 224. Mass public transportation expenses.”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2007.

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