

117TH CONGRESS  
1ST SESSION

# H. R. 384

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 21, 2021

Mr. BLUMENAUER (for himself, Mr. BUCHANAN, and Ms. PRESSLEY) 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 modify employer-provided fringe benefits for bicycle commuting.

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 “Bicycle Commuter Act  
5 of 2021”.

6 **SEC. 2. MODIFICATION OF EMPLOYER-PROVIDED FRINGE**  
7 **BENEFITS FOR BICYCLE COMMUTING.**

8 (a) REPEAL OF SUSPENSION OF EXCLUSION FOR  
9 QUALIFIED BICYCLE COMMUTING REIMBURSEMENT.—

1 Section 132(f) of the Internal Revenue Code of 1986 is  
 2 amended by striking paragraph (8).

3 (b) COMMUTING FRINGE INCLUDES BIKESHARE.—

4 (1) IN GENERAL.—Clause (i) of section  
 5 132(f)(5)(F) of such Code is amended by striking “a  
 6 bicycle” and all that follows and inserting  
 7 “bikeshare, a bicycle, and bicycle improvements, re-  
 8 pair, and storage, if the employee regularly uses  
 9 such bikeshare or bicycle for travel between the em-  
 10 ployee’s residence and place of employment or mass  
 11 transit facility that connects an employee to their  
 12 place of employment.”.

13 (2) BIKESHARE.—Section 132(f)(5)(F) of such  
 14 Code is amended by adding at the end the following:

15 “(iv) BIKESHARE.—The term  
 16 ‘bikeshare’ means a bicycle rental oper-  
 17 ation at which bicycles are made available  
 18 to customers to pick up and drop off for  
 19 point-to-point use within a defined geo-  
 20 graphic area.”.

21 (c) LOW-SPEED ELECTRIC BICYCLES.—Section  
 22 132(f)(5)(F) of such Code, as amended by subsection  
 23 (b)(2), is amended by adding at the end the following:

24 “(v) LOW-SPEED ELECTRIC BICY-  
 25 CLES.—The term ‘bicycle’ includes a two-

1 or three-wheeled vehicle with fully operable  
2 pedals and an electric motor of less than  
3 750 watts (1 h.p.), whose maximum speed  
4 on a paved level surface, when powered  
5 solely by such a motor while ridden by an  
6 operator who weighs 170 pounds, is less  
7 than 20 mph.”.

8 (d) MODIFICATION RELATING TO BICYCLE COM-  
9 MUTING MONTH.—Clause (iii) of section 132(f)(5)(F) of  
10 such Code is amended to read as follows:

11 “(iii) QUALIFIED BICYCLE COM-  
12 MUTING MONTH.—The term ‘qualified bi-  
13 cycle commuting month’ means, with re-  
14 spect to any employee, any month during  
15 which such employee regularly uses a bicy-  
16 cle for a portion of the travel between the  
17 employee’s residence and place of employ-  
18 ment.”.

19 (e) LIMITATION ON EXCLUSION.—

20 (1) IN GENERAL.—Subparagraph (C) of section  
21 132(f)(2) of such Code is amended by striking “ap-  
22 plicable annual limitation” and inserting “applicable  
23 monthly limitation”.

1           (2) APPLICABLE MONTHLY LIMITATION DE-  
 2       FINED.—Clause (ii) of section 132(f)(5)(F) of such  
 3       Code is amended to read as follows:

4                       “(ii) APPLICABLE MONTHLY LIMITA-  
 5                       TION.—The term ‘applicable monthly limi-  
 6                       tation’, with respect to any employee for  
 7                       any month, means an amount equal to 30  
 8                       percent of the dollar amount in effect for  
 9                       the month under paragraph (2)(B).”.

10          (3) AGGREGATE LIMITATION.—Subparagraph  
 11       (B) of section 132(f)(2) of such Code is amended by  
 12       inserting “and the applicable monthly limitation in  
 13       the case of any qualified bicycle commuting benefit”.

14       (f) NO CONSTRUCTIVE RECEIPT.—Paragraph (4) of  
 15       section 132(f) of such Code is amended by striking “(other  
 16       than a qualified bicycle commuting reimbursement)”.

17       (g) CONFORMING AMENDMENTS.—Paragraphs  
 18       (1)(D), (2)(C), and (5)(F) of section 132(f) of such Code  
 19       are each amended by striking “reimbursement” each place  
 20       it appears and inserting “benefit”.

21       (h) EFFECTIVE DATE.—The amendments made by  
 22       this section shall apply to taxable years beginning after  
 23       December 31, 2021.

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