

119TH CONGRESS  
1ST SESSION

# H. R. 3936

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

JUNE 11, 2025

Mr. THOMPSON of California 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 2025”.

6       **SEC. 2. REINSTATEMENT AND EXPANSION OF EMPLOYER-**  
7                       **PROVIDED FRINGE BENEFITS FOR BICYCLE**  
8                       **COMMUTING.**

9       (a) REPEAL OF SUSPENSION OF EXCLUSION FOR  
10       QUALIFIED BICYCLE COMMUTING BENEFITS.—Section

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

3 (b) EXPANSION OF BICYCLE COMMUTING BENE-  
4 FITS.—Section 132(f)(5)(F) of such Code is amended to  
5 read as follows:

6 “(F) DEFINITIONS RELATED TO BICYCLE  
7 COMMUTING BENEFITS.—

8 “(i) QUALIFIED BICYCLE COMMUTING  
9 BENEFIT.—The term ‘qualified bicycle  
10 commuting benefit’ means, with respect to  
11 any calendar year—

12 “(I) any employer reimbursement  
13 during the 15-month period beginning  
14 with the first day of such calendar  
15 year for reasonable expenses incurred  
16 by the employee during such calendar  
17 year for the purchase (including asso-  
18 ciated finance charges), lease, rental  
19 (including a bikeshare), improvement,  
20 repair, or storage of qualified com-  
21 muting property, or

22 “(II) the direct or indirect provi-  
23 sion by the employer to the employee  
24 during such calendar year of the use  
25 (including a bikeshare), improvement,

1 repair, or storage of qualified com-  
2 muting property,  
3 if the employee regularly uses such quali-  
4 fied commuting property for travel between  
5 the employee's residence, place of employ-  
6 ment, a qualified parking facility, or a  
7 mass transit facility that connects the em-  
8 ployee to their residence or place of em-  
9 ployment.

10 “(ii) QUALIFIED COMMUTING PROP-  
11 ERTY.—The term ‘qualified commuting  
12 property’ means—

13 “(I) any bicycle (other than a bi-  
14 cycle equipped with any motor),

15 “(II) any electric bicycle,

16 “(III) any 2- or 3-wheel scooter  
17 (other than a scooter equipped with  
18 any motor), and

19 “(IV) any 2- or 3-wheel scooter  
20 propelled by an electric motor if such  
21 motor does not provide assistance if  
22 the speed of such scooter exceeds 20  
23 miler per hour (or if the speed of such  
24 scooter is not capable of exceeding 20  
25 miles per hour) and the weight of

1                   such scooter does not exceed 100  
2                   pounds.

3                   “(iii) ELECTRIC BICYCLE.—The term  
4                   ‘electric bicycle’ means a bicycle which is—

5                   “(I) equipped with—

6                   “(aa) fully operable pedals,

7                   “(bb) a saddle or seat for  
8                   the rider, and

9                   “(cc) an electric motor  
10                  which is less than 750 watts, de-  
11                  signed to provide assistance in  
12                  propelling the bicycle, and—

13                  “(AA) does not provide  
14                  such assistance if the bicycle  
15                  is moving in excess of 20  
16                  miler per hour, or

17                  “(BB) if such motor  
18                  only provides such assist-  
19                  ance when the rider is ped-  
20                  aling, does not provide such  
21                  assistance if the bicycle is  
22                  moving in excess of 28 miles  
23                  per hour, and

24                  “(II) certified by the manufac-  
25                  turer, importer, or distributor of such

1 bicycle to comply with the require-  
 2 ments under part 1512 of title 16,  
 3 Code of Federal Regulations (or any  
 4 successor regulations issued by the  
 5 Consumer Product Safety Commis-  
 6 sion).

7 “(iv) BIKESHARE.—The term  
 8 ‘bikeshare’ means a rental operation at  
 9 which qualified commuting property is  
 10 made available to customers to pick up and  
 11 drop off for point-to-point use within a de-  
 12 fined geographic area.”.

13 (c) LIMITATION ON EXCLUSION.—Section  
 14 132(f)(2)(C) of such Code is amended to read as follows:

15 “(C) 30 percent of the dollar amount in ef-  
 16 fect under subparagraph (B) per month in the  
 17 case of any qualified bicycle commuting ben-  
 18 efit.”.

19 (d) NO CONSTRUCTIVE RECEIPT.—Section 132(f)(4)  
 20 of such Code is amended by striking “(other than a quali-  
 21 fied bicycle commuting reimbursement)”.

22 (e) CONFORMING AMENDMENTS.—

23 (1) Section 132(f)(1)(D) of such Code is  
 24 amended by striking “reimbursement” and inserting  
 25 “benefit”.

1           (2) Section 274(l) of such Code is amended by  
2       striking paragraph (2).

3       (f) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2024.

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