

105TH CONGRESS
1ST SESSION

H. R. 2157

To amend the Internal Revenue Code of 1986 to encourage the use of public transportation systems by allowing individuals a credit against income tax for expenses paid to commute to and from work using public transportation.

IN THE HOUSE OF REPRESENTATIVES

JULY 11, 1997

Mr. YATES introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to encourage the use of public transportation systems by allowing individuals a credit against income tax for expenses paid to commute to and from work using public transportation.

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. CREDIT FOR PUBLIC TRANSPORTATION COM-**
4 **MUTING EXPENSES.**

5 (a) IN GENERAL.—Subpart A of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 23 the following new
2 section:

3 **“SEC. 24. COMMUTING EXPENSES ON PUBLIC TRANSPOR-**
4 **TATION.**

5 “(a) IN GENERAL.—In the case of an individual,
6 there shall be allowed as a credit against the tax imposed
7 by this chapter for the taxable year an amount equal to
8 the aggregate amount paid by the taxpayer during the tax-
9 able year for transportation by public transit between the
10 taxpayer’s place of abode and place of employment.

11 “(b) PUBLIC TRANSIT.—For purposes of subsection
12 (a), the term ‘public transit’ means any public transpor-
13 tation system (including by bus, train, or boat) available
14 for use by the general public as passengers.

15 “(c) DENIAL OF DOUBLE BENEFIT.—No deduction
16 shall be allowed under any provision of this chapter for
17 any payment for which a credit is allowed under this sec-
18 tion.”

19 (b) CLERICAL AMENDMENT.—The table of sections
20 for such subpart A is amended by inserting after the item
21 relating to section 23 the following new item:

“Sec. 24. Commuting expenses on public transportation.”

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to amounts paid after the date of

- 1 the enactment of this Act in taxable years ending after
- 2 such date.

