

106TH CONGRESS
2^D SESSION

H. R. 3546

To amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 27, 2000

Mr. MCGOVERN (for himself, Mr. SHAYS, Mr. FRANKS of New Jersey, Mr. CAPUANO, Ms. DELAURO, Ms. PELOSI, Mr. FORBES, Mrs. TAUSCHER, Mr. COOK, Mr. OLVER, Mr. GEJDENSON, Mr. BOEHLERT, Mr. PALLONE, and Mr. BORSKI) 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 provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income.

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 “Commuter Tax Equity
5 Act of 2000”.

1 **SEC. 2. UNIFORM DOLLAR LIMITATION FOR ALL TYPES OF**
2 **TRANSPORTATION FRINGE BENEFITS.**

3 (a) **IN GENERAL.**—Subparagraph (A) of section
4 132(f)(2) of the Internal Revenue Code of 1986 (relating
5 to limitation on exclusion) is amended by striking “\$65”
6 and inserting “\$175”.

7 (b) **CONFORMING AMENDMENT.**—Section 9010 of the
8 Transportation Equity Act for the 21st Century is amend-
9 ed by striking subsection (c).

10 (c) **EFFECTIVE DATE.**—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 1999.

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