

106TH CONGRESS
1ST SESSION

S. 851

To allow Federal employees to take advantage of the transportation fringe benefit provisions of the Internal Revenue Code that are available to private sector employees.

IN THE SENATE OF THE UNITED STATES

APRIL 21, 1999

Mr. CHAFEE (for himself and Mr. MOYNIHAN) introduced the following bill; which was read twice and referred to the Committee on Governmental Affairs

A BILL

To allow Federal employees to take advantage of the transportation fringe benefit provisions of the Internal Revenue Code that are available to private sector employees.

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. CASH PAYMENT TO FEDERAL EMPLOYEES FOR**
4 **PARKING SPACES.**

5 (a) SHORT TITLE.—This Act may be cited as the
6 “Federal Employee Flexibility Act of 1999”.

7 (b) IN GENERAL.—Section 7905 of title 5, United
8 States Code, is amended—

9 (1) in subsection (a)—

1 (A) in paragraph (2)(C) by inserting
2 “and” after the semicolon;

3 (B) in paragraph (3) by striking “; and”
4 and inserting a period; and

5 (C) by striking paragraph (4); and
6 (2) in subsection (b)(2)—

7 (A) by amending subparagraph (A) to read
8 as follows:

9 “(A) a qualified transportation fringe as
10 defined in section 132(f)(1) of the Internal Rev-
11 enue Code of 1986;”;

12 (B) in subparagraph (B) by striking “and”
13 after the semicolon;

14 (C) in subparagraph (C) by striking the
15 period and inserting a semicolon and “and”;
16 and

17 (D) by adding at the end the following:

18 “(D) taxable cash payment to an employee
19 in lieu of an agency-provided parking space.”.

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