

109TH CONGRESS
2D SESSION

S. 2635

To amend the Internal Revenue Code of 1986 to extend the transportation fringe benefit to bicycle commuters.

IN THE SENATE OF THE UNITED STATES

APRIL 24, 2006

Mr. WYDEN (for himself, Ms. SNOWE, Ms. CANTWELL, and Ms. COLLINS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the transportation fringe benefit to bicycle commuters.

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 Commuters
5 Benefits Act of 2006”.

6 **SEC. 2. EXTENSION OF TRANSPORTATION FRINGE BENEFIT**
7 **TO BICYCLE COMMUTERS.**

8 (a) IN GENERAL.—Paragraph (1) of section 132(f)
9 of the Internal Revenue Code of 1986 (relating to general

1 rule for qualified transportation fringe) is amended by
 2 adding at the end the following:

3 “(D) Bicycle commuting allowance.”.

4 (b) BICYCLE COMMUTING ALLOWANCE DEFINED.—
 5 Paragraph (5) of section 132(f) of such Code (relating to
 6 definitions) is amended by adding at the end the following:

7 “(F) BICYCLE COMMUTING ALLOWANCE.—

8 The term ‘bicycle commuting allowance’ means
 9 an amount provided to an employee for trans-
 10 portation on a bicycle if such transportation is
 11 in connection with travel between the employ-
 12 ee’s residence and place of employment.”.

13 (c) LIMITATION ON EXCLUSION.—Paragraph (2) of
 14 section 132(f) of such Code is amended by striking “sub-
 15 paragraphs (A) and (B)” and inserting “subparagraphs
 16 (A), (B), and (D)”.

17 (d) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to taxable years beginning after
 19 December 31, 2005.

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