

110TH CONGRESS  
1ST SESSION

# S. 858

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

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## IN THE SENATE OF THE UNITED STATES

MARCH 13, 2007

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

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## 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 2007”.

### 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 the Internal Revenue  
 6 Code of 1986 (relating to definitions) is amended by add-  
 7 ing at the end the following:

8 “(F) BICYCLE COMMUTING ALLOWANCE.—

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

14 (c) LIMITATION ON EXCLUSION.—Subparagraph (A)  
 15 of section 132(f)(2) of the Internal Revenue Code of 1986  
 16 (relating to limitation on exclusion) is amended by striking  
 17 “subparagraphs (A) and (B)” and inserting “subpara-  
 18 graphs (A), (B), and (D)”.

19 (d) EFFECTIVE DATE.—The amendments made by  
 20 this section shall apply to taxable years beginning after  
 21 December 31, 2007.

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