

111TH CONGRESS  
2D SESSION

# H. R. 4964

To amend the Internal Revenue Code of 1986 to provide individuals a deduction for commuting expenses.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2010

Mr. MARIO DIAZ-BALART of Florida introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide individuals a deduction for commuting expenses.

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 Aid and  
5 Relief for Suburbs Act of 2010” or as the “CARS Act  
6 of 2010”.

7 **SEC. 2. DEDUCTION FOR CERTAIN COMMUTING EXPENSES**  
8 **OF INDIVIDUALS.**

9 (a) IN GENERAL.—Part VII of subchapter B of chap-  
10 ter 1 of the Internal Revenue Code of 1986 (relating to

1 additional itemized deductions) is amended by redesign-  
 2 nating section 224 as section 225 and by inserting after  
 3 section 223 the following new section:

4 **“SEC. 224. CERTAIN COMMUTING EXPENSES.**

5       “(a) IN GENERAL.—In the case of an individual,  
 6 there shall be allowed as a deduction an amount equal to  
 7 the applicable percentage of the amount paid or incurred  
 8 by the taxpayer during the taxable year for qualified com-  
 9 muting expenses of the taxpayer, his spouse, and depend-  
 10 ents.

11       “(b) APPLICABLE PERCENTAGE.—For purposes of  
 12 this section—

13               “(1) IN GENERAL.—The term ‘applicable per-  
 14 centage’ means, with respect to the expenses of any  
 15 individual in connection with a round-trip commute  
 16 of a certain number of miles, the percentage deter-  
 17 mined in accordance with the following table:

<b>“In the case of a round-trip commute of:</b>	<b>The applicable percentage is:</b>
Less than 10 miles .....	10 percent
At least 10 miles, but not greater than 15 miles .....	30 percent
At least 15 miles, but not greater than 25 miles .....	50 percent
At least 25 miles .....	75 percent.

18               “(2) SPECIAL RULE FOR HIGH GAS MILEAGE  
 19 VEHICLES AND CARPOOLERS.—Notwithstanding  
 20 paragraph (1), the applicable percentage shall be  
 21 100 percent with respect to any portion of a round-  
 22 trip commute which is made—

1           “(A) in a motor vehicle which has a gaso-  
2           line equivalent fuel efficiency of more than 40  
3           miles per gallon,

4           “(B) in a motor vehicle while carrying car-  
5           pooling passengers, or

6           “(C) on public transportation (including  
7           any parking fees in connection with using such  
8           public transportation).

9           “(c) DEFINITIONS RELATED TO COMMUTING.—For  
10          purposes of this section—

11           “(1) QUALIFIED COMMUTING EXPENSES.—The  
12          term ‘qualified commuting expenses’ means reason-  
13          able expenses paid or incurred for transportation  
14          (including public transportation and parking fees in  
15          connection with using any such public transpor-  
16          tation) in connection with travel between an individ-  
17          ual’s residence and place of employment.

18           “(2) ROUND-TRIP COMMUTE.—The term  
19          ‘round-trip commute’ means the reasonable driving  
20          distance from an individual’s residence to such indi-  
21          vidual’s place of employment and back to such resi-  
22          dence.”.

23          (b) CLERICAL AMENDMENT.—The table of sections  
24          for part VII of subchapter B of chapter 1 of such Code  
25          is amended by redesignating the item relating to section

1 224 as an item relating to section 225 and inserting before  
2 such item the following new item:

“Sec. 224. Certain commuting expenses.”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

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