

111TH CONGRESS
1ST SESSION

H. R. 891

To amend the Internal Revenue Code of 1986 to equalize the exclusion from gross income of parking and transportation fringe benefits and to provide for a common cost-of-living adjustment, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2009

Mr. MCGOVERN (for himself, Ms. LEE of California, Mr. HINCHEY, Mr. NADLER of New York, Mr. MCMAHON, Mr. BERMAN, Mr. KIRK, Mr. SERRANO, Mr. INSLEE, Mr. ISRAEL, Mr. DAVIS of Illinois, Mrs. LOWEY, Mr. KING of New York, Mr. SIRES, Mr. MORAN of Virginia, Mr. DOYLE, Mr. FILNER, Mr. CAPUANO, Mr. VAN HOLLEN, Ms. SCHWARTZ, Mr. CONNOLLY of Virginia, Mr. BISHOP of New York, Mr. TIERNEY, Mr. FRANK of Massachusetts, Mr. MARKEY of Massachusetts, Mrs. TAUSCHER, Mr. DELAHUNT, Mr. HALL of New York, Mr. CARNAHAN, Mr. BLUMENAUER, Mrs. CAPPS, and Mr. PRICE of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to equalize the exclusion from gross income of parking and transportation fringe benefits and to provide for a common cost-of-living adjustment, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Commuter Benefits
3 Equity Act of 2009”.

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

6 (a) IN GENERAL.—Section 132(f)(2) of the Internal
7 Revenue Code of 1986 (relating to limitation on exclusion)
8 is amended—

9 (1) by striking “\$100” in subparagraph (A)
10 and inserting “\$230”, and

11 (2) by striking “\$175” in subparagraph (B)
12 and inserting “\$230”.

13 (b) INFLATION ADJUSTMENT CONFORMING AMEND-
14 MENTS.—Subparagraph (A) of section 132(f)(6) of the In-
15 ternal Revenue Code of 1986 (relating to inflation adjust-
16 ment) is amended—

17 (1) by striking the last sentence,

18 (2) by striking “1999” and inserting “2009”,
19 and

20 (3) by striking “1998” and inserting “2008”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2008.

24 **SEC. 3. CLARIFICATION OF FEDERAL EMPLOYEE BENEFITS.**

25 Section 7905 of title 5, United States Code, is
26 amended—

1 (1) in subsection (a)—

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

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

6 (C) by striking paragraph (4); and

7 (2) in subsection (b)(2)(A) by amending sub-
8 paragraph (A) to read 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;”.

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