

114TH CONGRESS  
1ST SESSION

# H. R. 1046

To amend the Internal Revenue Code of 1986 to make permanent the rule providing parity for the exclusion from income for employer-provided mass transit and parking benefits.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 24, 2015

Ms. NORTON (for herself, Mr. BEYER, and Mr. CONNOLLY) 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 make permanent the rule providing parity for the exclusion from income for employer-provided mass transit and parking benefits.

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 “Transit Tax Parity  
5       Act of 2015”.

1 **SEC. 2. PARITY FOR EXCLUSION FROM INCOME FOR EM-**  
2 **LOYER-PROVIDED MASS TRANSIT AND**  
3 **PARKING BENEFITS MADE PERMANENT.**

4 (a) IN GENERAL.—Section 132(f)(2) of the Internal  
5 Revenue Code of 1986 is amended—

6 (1) by striking “\$100” in subparagraph (A)  
7 and inserting “\$175”, and

8 (2) by striking the last sentence.

9 (b) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to months beginning after Decem-  
11 ber 31, 2014.

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