

114TH CONGRESS
2D SESSION

H. R. 6422

To amend the Internal Revenue Code of 1986 to treat qualified alternative commuter programs as an excludable qualified transportation fringe benefit.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 1, 2016

Mr. ROSKAM (for himself and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to treat qualified alternative commuter programs as an excludable qualified transportation fringe benefit.

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 Access Re-
5 form Act”.

1 **SEC. 2. QUALIFIED ALTERNATIVE COMMUTER PROGRAMS**
 2 **TREATED AS AN EXCLUDABLE QUALIFIED**
 3 **TRANSPORTATION FRINGE BENEFIT.**

4 (a) IN GENERAL.—Section 132(f)(1) of the Internal
 5 Revenue Code of 1986 is amended by adding at the end
 6 the following:

7 “(E) Any transportation provided pursuant
 8 to a qualified alternative commuter program of
 9 the employer.”.

10 (b) APPLICATION OF DOLLAR LIMITATION.—Section
 11 132(f)(2)(B) of such Code is amended by striking “quali-
 12 fied parking” and inserting “the aggregate of the benefits
 13 described in subparagraphs (C) and (E) of paragraph
 14 (1)”.

15 (c) QUALIFIED ALTERNATIVE COMMUTER PRO-
 16 GRAM.—Section 132(f)(5) of such Code is amended by
 17 adding at the end the following:

18 “(G) QUALIFIED ALTERNATIVE COMMUTER
 19 PROGRAM.—

20 “(i) IN GENERAL.—The term ‘quali-
 21 fied alternative commuter program’ means,
 22 with respect to any employer, a program of
 23 such employer pursuant to which the em-
 24 ployer or the program provides reimburse-
 25 ment to the employee for the cost of quali-
 26 fied ride-share commuting transportation

1 for the employee between the employee's
2 residence, place of employment, or mass
3 transit facility.

4 “(ii) QUALIFIED RIDE-SHARE COM-
5 MUTING TRANSPORTATION.—The term
6 ‘qualified ride-share commuting transpor-
7 tation’ means transportation in a com-
8 muter vehicle provided by a transportation
9 network company if such transportation—

10 “(I) is designed to provide service
11 to multiple passengers with fully or
12 partially overlapping journeys, and

13 “(II) the fare for each passenger
14 for such transportation is determined
15 at the beginning of the trip and such
16 fare is based upon such transportation
17 having multiple riders.

18 “(iii) TRANSPORTATION NETWORK
19 COMPANY.—The term ‘transportation net-
20 work company’ means a corporation, part-
21 nership, sole proprietorship, or other entity
22 that uses a digital network to connect rid-
23 ers to drivers affiliated with the entity in
24 order for a driver to provide transportation
25 services to a rider.

1 “(iv) COMMUTER VEHICLE.—The
2 term ‘commuter vehicle’ means a vehicle
3 the seating capacity (not including the
4 driver) of which is at least 4 and not more
5 than 6.

6 “(v) RECORDS REQUIREMENT.—The
7 term ‘qualified alternative commuter pro-
8 gram’ shall not include any program unless
9 the employer (or designee or contractor)
10 maintains records regarding the fare, date,
11 time, and location with respect to each
12 trip.

13 “(vi) TREATMENT OF PARTIAL
14 TRIPS.—Transportation for a portion of
15 the distance between an employee’s resi-
16 dence, place of employment, or mass tran-
17 sit facility shall not fail to treated as de-
18 scribed in clause (i) if such transportation
19 is part of a trip between such employee’s
20 residence, place of employment, or mass
21 transit facility and such transportation ei-
22 ther begins or ends near such employee’s
23 residence, place of employment, or mass
24 transit facility.

1 “(vii) EXPENSES MUST BE REASON-
2 ABLE.—A reimbursement for any cost
3 shall not be taken into account under
4 clause (i) unless the amount of such cost
5 is reasonable with respect to the transpor-
6 tation provided.”.

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to months beginning after the sev-
9 enth month which begins after the date of the enactment
10 of this Act.

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