

HOUSE No. 2514

The Commonwealth of Massachusetts

PRESENTED BY:

Sean Garballey

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to taxable income.

PETITION OF:

NAME:

Sean Garballey

DISTRICT/ADDRESS:

23rd Middlesex

HOUSE No. 2514

By Mr. Garballey of Arlington, a petition (accompanied by bill, House, No. 2514) of Sean Garballey relative to the taxation of qualified transportation fringe benefits. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2580 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to taxable income.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Subsection B of Section 3 of Chapter 62 of the General Laws as appearing in the 2008
2 Official Edition, is hereby amended by inserting after subparagraph (15) the following
3 subparagraph:-

4 (16) In the case of an individual whose employer provides a qualified transportation
5 fringe benefit pursuant to Section 132 of the Internal Revenue Code, notwithstanding any general
6 or special law to the contrary the monthly limits on the dollar value of qualified transportation
7 fringe benefits that an employer may provide to an employee and exclude from the employee's
8 gross income shall be equal said employee purchases a monthly transit pass, uses a commuter
9 highway vehicle or pays for qualified parking as defined in Section 132 of the Code.