

115TH CONGRESS
1ST SESSION

H. R. 2241

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

APRIL 28, 2017

Mr. HOLDING (for himself and Mr. MEEHAN) 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 qualified alternative commuter
8 transportation service.”.

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

14 (c) QUALIFIED ALTERNATIVE COMMUTER TRANS-
15 PORTATION SERVICE.—Section 132(f)(5) of such Code is
16 amended by adding at the end the following:

17 “(G) QUALIFIED ALTERNATIVE COMMUTER
18 TRANSPORTATION SERVICE.—

19 “(i) IN GENERAL.—The term ‘quali-
20 fied alternative commuter transportation
21 service’ means transportation in a com-
22 muter vehicle provided by a transportation
23 network company if such transportation—

24 “(I) is designed to provide pre-
25 arranged rides to passengers who con-

1 sent to share the ride in whole or in
2 part, and

3 “(II) such transportation is be-
4 tween the employee’s residence, place
5 of employment, or a mass transit fa-
6 cility, including any portion of the dis-
7 tance between an employee’s resi-
8 dence, place of employment, or mass
9 transit.

10 “(ii) TRANSPORTATION NETWORK
11 COMPANY.—The term ‘transportation net-
12 work company’ means a corporation, part-
13 nership, sole proprietorship, or other entity
14 that uses a digital network to connect rid-
15 ers to drivers affiliated with the entity in
16 order for a driver to transport the rider
17 using a vehicle owned, leased, or otherwise
18 authorized for use by the driver to a point
19 chosen by the rider.

20 “(iii) COMMUTER VEHICLE.—The
21 term ‘commuter vehicle’ means a vehicle
22 the seating capacity (not including the
23 driver) of which is at least four and not
24 more than six.”.

1 (d) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to transportation provided after
3 December 31, 2017.

○