

117TH CONGRESS
1ST SESSION

H. R. 384

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 21, 2021

Mr. BLUMENAUER (for himself, Mr. BUCHANAN, and Ms. PRESSLEY) 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 modify employer-provided fringe benefits for bicycle commuting.

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 “Bicycle Commuter Act
5 of 2021”.

6 **SEC. 2. MODIFICATION OF EMPLOYER-PROVIDED FRINGE**
7 **BENEFITS FOR BICYCLE COMMUTING.**

8 (a) **REPEAL OF SUSPENSION OF EXCLUSION FOR**
9 **QUALIFIED BICYCLE COMMUTING REIMBURSEMENT.—**

1 Section 132(f) of the Internal Revenue Code of 1986 is
2 amended by striking paragraph (8).

3 (b) COMMUTING FRINGE INCLUDES BIKESHARE.—

4 (1) IN GENERAL.—Clause (i) of section
5 132(f)(5)(F) of such Code is amended by striking “a
6 bicycle” and all that follows and inserting
7 “bikeshare, a bicycle, and bicycle improvements, re-
8 pair, and storage, if the employee regularly uses
9 such bikeshare or bicycle for travel between the em-
10 ployee’s residence and place of employment or mass
11 transit facility that connects an employee to their
12 place of employment.”.

13 (2) BIKESHARE.—Section 132(f)(5)(F) of such
14 Code is amended by adding at the end the following:

15 “(iv) BIKESHARE.—The term
16 ‘bikeshare’ means a bicycle rental oper-
17 ation at which bicycles are made available
18 to customers to pick up and drop off for
19 point-to-point use within a defined geo-
20 graphic area.”.

21 (c) LOW-SPEED ELECTRIC BICYCLES.—Section
22 132(f)(5)(F) of such Code, as amended by subsection
23 (b)(2), is amended by adding at the end the following:

24 “(v) LOW-SPEED ELECTRIC BICY-
25 CLES.—The term ‘bicycle’ includes a two-

1 or three-wheeled vehicle with fully operable
2 pedals and an electric motor of less than
3 750 watts (1 h.p.), whose maximum speed
4 on a paved level surface, when powered
5 solely by such a motor while ridden by an
6 operator who weighs 170 pounds, is less
7 than 20 mph.”.

8 (d) MODIFICATION RELATING TO BICYCLE COM-
9 MUTING MONTH.—Clause (iii) of section 132(f)(5)(F) of
10 such Code is amended to read as follows:

11 “(iii) QUALIFIED BICYCLE COM-
12 MUTING MONTH.—The term ‘qualified bi-
13 cycle commuting month’ means, with re-
14 spect to any employee, any month during
15 which such employee regularly uses a bicy-
16 cle for a portion of the travel between the
17 employee’s residence and place of employ-
18 ment.”.

19 (e) LIMITATION ON EXCLUSION.—

20 (1) IN GENERAL.—Subparagraph (C) of section
21 132(f)(2) of such Code is amended by striking “ap-
22 plicable annual limitation” and inserting “applicable
23 monthly limitation”.

1 (2) APPLICABLE MONTHLY LIMITATION DE-
2 FINED.—Clause (ii) of section 132(f)(5)(F) of such
3 Code is amended to read as follows:

4 “(ii) APPLICABLE MONTHLY LIMITA-
5 TION.—The term ‘applicable monthly limi-
6 tation’, with respect to any employee for
7 any month, means an amount equal to 30
8 percent of the dollar amount in effect for
9 the month under paragraph (2)(B).”.

10 (3) AGGREGATE LIMITATION.—Subparagraph
11 (B) of section 132(f)(2) of such Code is amended by
12 inserting “and the applicable monthly limitation in
13 the case of any qualified bicycle commuting benefit”.

14 (f) NO CONSTRUCTIVE RECEIPT.—Paragraph (4) of
15 section 132(f) of such Code is amended by striking “(other
16 than a qualified bicycle commuting reimbursement)”.

17 (g) CONFORMING AMENDMENTS.—Paragraphs
18 (1)(D), (2)(C), and (5)(F) of section 132(f) of such Code
19 are each amended by striking “reimbursement” each place
20 it appears and inserting “benefit”.

21 (h) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2021.

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