

114TH CONGRESS  
1ST SESSION

# H. R. 4104

To amend the Internal Revenue Code of 1986 to treat bicycle sharing systems as mass transit facilities for purposes of the qualified transportation fringe.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2015

Mr. CROWLEY (for himself and Mr. PAULSEN) 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 treat bicycle sharing systems as mass transit facilities for purposes of the qualified transportation fringe.

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 “Bike to Work Act of  
5 2015”.

6 **SEC. 2. BICYCLE SHARING SYSTEMS TREATED AS MASS**  
7 **TRANSIT FACILITIES.**

8 (a) IN GENERAL.—Section 132(f)(5) of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 the following new subparagraph:

1                   “(G) BICYCLE SHARING SYSTEMS TREAT-  
2                   ED AS MASS TRANSIT FACILITIES.—

3                   “(i) IN GENERAL.—A bicycle sharing  
4                   system shall be treated as a mass transit  
5                   facility for purposes of subparagraph  
6                   (A)(i).

7                   “(ii) BICYCLE SHARING SYSTEM.—  
8                   The term ‘bicycle sharing system’ means a  
9                   public transportation system—

10                   “(I) consisting of a network of  
11                   stations at which bicycles are made  
12                   available to customers for commuting  
13                   and short-term, point-to-point use  
14                   within the network’s service area, and

15                   “(II) that is operated or author-  
16                   ized by a government agency or pub-  
17                   lic-private partnership.”.

18                   (b) EFFECTIVE DATE.—The amendment made by  
19                   this section shall apply to months beginning after the date  
20                   of the enactment of this Act.

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