

105TH CONGRESS  
1ST SESSION

# H. R. 1713

To amend the Internal Revenue Code of 1986 to allow an employee to elect to receive taxable cash compensation in lieu of nontaxable parking benefits, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 22, 1997

Mr. BILBRAY 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 allow an employee to elect to receive taxable cash compensation in lieu of nontaxable parking benefits, and for other purposes.

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 Conserva-  
5 tion and Employee Flexibility Act of 1997”.

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1 **SEC. 2. ELECTION TO RECEIVE TAXABLE CASH COMPENSA-**  
2 **TION IN LIEU OF NONTAXABLE PARKING**  
3 **BENEFITS.**

4 (a) **IN GENERAL.**—Section 132(f)(4) of the Internal  
5 Revenue Code of 1986 (relating to benefits not in lieu of  
6 compensation) is amended by adding at the end the follow-  
7 ing new sentence: “This paragraph shall not apply to any  
8 qualified parking provided in lieu of compensation which  
9 otherwise would have been includible in gross income of  
10 the employee.”

11 (b) **EFFECTIVE DATE.**—The amendment made by  
12 this section shall apply to qualified parking provided after  
13 December 31, 1997.

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