

106TH CONGRESS  
1ST SESSION

# S. 851

To allow Federal employees to take advantage of the transportation fringe benefit provisions of the Internal Revenue Code that are available to private sector employees.

---

## IN THE SENATE OF THE UNITED STATES

APRIL 21, 1999

Mr. CHAFEE (for himself and Mr. MOYNIHAN) introduced the following bill; which was read twice and referred to the Committee on Governmental Affairs

---

## A BILL

To allow Federal employees to take advantage of the transportation fringe benefit provisions of the Internal Revenue Code that are available to private sector employees.

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. CASH PAYMENT TO FEDERAL EMPLOYEES FOR**  
4 **PARKING SPACES.**

5 (a) **SHORT TITLE.**—This Act may be cited as the  
6 “Federal Employee Flexibility Act of 1999”.

7 (b) **IN GENERAL.**—Section 7905 of title 5, United  
8 States Code, is amended—

9 (1) in subsection (a)—

1 (A) in paragraph (2)(C) by inserting  
2 “and” after the semicolon;

3 (B) in paragraph (3) by striking “; and”  
4 and inserting a period; and

5 (C) by striking paragraph (4); and  
6 (2) in subsection (b)(2)—

7 (A) by amending subparagraph (A) to read  
8 as follows:

9 “(A) a qualified transportation fringe as  
10 defined in section 132(f)(1) of the Internal Rev-  
11 enue Code of 1986;”;

12 (B) in subparagraph (B) by striking “and”  
13 after the semicolon;

14 (C) in subparagraph (C) by striking the  
15 period and inserting a semicolon and “and”;  
16 and

17 (D) by adding at the end the following:

18 “(D) taxable cash payment to an employee  
19 in lieu of an agency-provided parking space.”.

○