

107TH CONGRESS  
1ST SESSION

# H. R. 1959

To amend the Internal Revenue Code of 1986 to allow a deduction from gross income to individuals for expenses paid in using mass transit facilities.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2001

Mr. BACA 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 a deduction from gross income to individuals for expenses paid in using mass transit facilities.

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. DEDUCTION FOR EXPENSES FOR USE OF MASS**  
4 **TRANSIT FACILITIES.**

5 (a) IN GENERAL.—Part VII of subchapter B of chap-  
6 ter 1 of the Internal Revenue Code of 1986 (relating to  
7 additional itemized deductions for individuals) is amended  
8 by redesignating section 222 as section 223 and by insert-  
9 ing after section 221 the following new section:

1 **“SEC. 222. MASS TRANSIT EXPENSES.**

2       “(a) GENERAL RULE.—In the case of an individual,  
3 there shall be allowed as a deduction for the taxable year  
4 an amount equal to the mass transit expenses paid by the  
5 taxpayer during the taxable year.

6       “(b) MASS TRANSIT EXPENSES.—For purposes of  
7 this section, the term ‘mass transit expenses’ means ex-  
8 penses for transportation of the taxpayer, the taxpayer’s  
9 spouse, or any dependent of the taxpayer on mass transit  
10 facilities (whether or not publicly owned). Such term shall  
11 not include any expense reimbursed by an employer to the  
12 extent such reimbursement is not includible in gross in-  
13 come under section 132.”

14       (b) DEDUCTION ALLOWED WHETHER OR NOT INDI-  
15 VIDUAL ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
16 of section 62 of such Code is amended by inserting after  
17 paragraph (17) the following new paragraph:

18               “(18) MASS TRANSIT EXPENSES.—The deduc-  
19 tion allowed by section 222.”

20       (c) CLERICAL AMENDMENT.—The table of sections  
21 for part VII of subchapter B of chapter 1 of such Code  
22 is amended by striking the last item and inserting the fol-  
23 lowing new items:

“Sec. 222. Mass transit expenses.

“Sec. 223. Cross reference.”

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

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