

107TH CONGRESS
1ST SESSION

S. 217

To amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JANUARY 30, 2001

Mr. SCHUMER (for himself, Mr. WARNER, Mr. DURBIN, Mr. SANTORUM, Mr. SARBANES, Mr. CHAFEE, Mr. VOINOVICH, Mr. KERRY, Mr. DODD, and Ms. MIKULSKI) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income, 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 Benefits
5 Equity Act of 2001”.

1 **SEC. 2. UNIFORM DOLLAR LIMITATION FOR ALL TYPES OF**
2 **TRANSPORTATION FRINGE BENEFITS.**

3 (a) IN GENERAL.—Subparagraph (A) of section
4 132(f)(2) of the Internal Revenue Code of 1986 (relating
5 to limitation on exclusion) is amended by striking “\$65”
6 and inserting “\$175”.

7 (b) CONFORMING AMENDMENT.—Section 9010 of the
8 Transportation Equity Act for the 21st Century is amend-
9 ed by striking subsection (c).

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2001.

13 **SEC. 3. CLARIFICATION OF FEDERAL EMPLOYEE BENEFITS.**

14 Section 7905 of title 5, United States Code, is
15 amended—

16 (1) in subsection (a)—

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

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

21 (C) by striking paragraph (4); and

22 (2) in subsection (b)(2)(A) by amending sub-
23 paragraph (A) to read as follows:

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

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