

115TH CONGRESS  
1ST SESSION

# H. R. 2241

To amend the Internal Revenue Code of 1986 to treat qualified alternative commuter programs as an excludable qualified transportation fringe benefit.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2017

Mr. HOLDING (for himself and Mr. MEEHAN) 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 qualified alternative commuter programs as an excludable qualified transportation fringe benefit.

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 Access Re-  
5 form Act”.

1 **SEC. 2. QUALIFIED ALTERNATIVE COMMUTER PROGRAMS**  
2 **TREATED AS AN EXCLUDABLE QUALIFIED**  
3 **TRANSPORTATION FRINGE BENEFIT.**

4 (a) IN GENERAL.—Section 132(f)(1) of the Internal  
5 Revenue Code of 1986 is amended by adding at the end  
6 the following:

7 “(E) Any qualified alternative commuter  
8 transportation service.”.

9 (b) APPLICATION OF DOLLAR LIMITATION.—Section  
10 132(f)(2)(B) of such Code is amended by striking “quali-  
11 fied parking” and inserting “the aggregate of the benefits  
12 described in subparagraphs (C) and (E) of paragraph  
13 (1)”.

14 (c) QUALIFIED ALTERNATIVE COMMUTER TRANS-  
15 PORTATION SERVICE.—Section 132(f)(5) of such Code is  
16 amended by adding at the end the following:

17 “(G) QUALIFIED ALTERNATIVE COMMUTER  
18 TRANSPORTATION SERVICE.—

19 “(i) IN GENERAL.—The term ‘quali-  
20 fied alternative commuter transportation  
21 service’ means transportation in a com-  
22 muter vehicle provided by a transportation  
23 network company if such transportation—

24 “(I) is designed to provide pre-  
25 arranged rides to passengers who con-

1 sent to share the ride in whole or in  
2 part, and

3 “(II) such transportation is be-  
4 tween the employee’s residence, place  
5 of employment, or a mass transit fa-  
6 cility, including any portion of the dis-  
7 tance between an employee’s resi-  
8 dence, place of employment, or mass  
9 transit.

10 “(ii) TRANSPORTATION NETWORK  
11 COMPANY.—The term ‘transportation net-  
12 work company’ means a corporation, part-  
13 nership, sole proprietorship, or other entity  
14 that uses a digital network to connect rid-  
15 ers to drivers affiliated with the entity in  
16 order for a driver to transport the rider  
17 using a vehicle owned, leased, or otherwise  
18 authorized for use by the driver to a point  
19 chosen by the rider.

20 “(iii) COMMUTER VEHICLE.—The  
21 term ‘commuter vehicle’ means a vehicle  
22 the seating capacity (not including the  
23 driver) of which is at least four and not  
24 more than six.”.

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to transportation provided after  
3 December 31, 2017.

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