

[DISCUSSION DRAFT]

MAY 18, 2018

115TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

IN THE HOUSE OF REPRESENTATIVES

Mr. BLUMENAUER introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

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 “Bicycle Commuter Act
5 of 2018”.

1 **SEC. 2. MODIFICATION OF EMPLOYER-PROVIDED FRINGE**
2 **BENEFITS FOR BICYCLE COMMUTING.**

3 (a) REPEAL OF SUSPENSION OF EXCLUSION FOR
4 QUALIFIED BICYCLE COMMUTING REIMBURSEMENT.—
5 Section 132(f) of the Internal Revenue Code of 1986 is
6 amended by striking paragraph (8).

7 (b) COMMUTING FRINGE INCLUDES BIKESHARE
8 MEMBERSHIP.—

9 (1) IN GENERAL.—Clause (i) of section
10 132(f)(5)(F) of such Code is amended by striking “a
11 bicycle” and all that follows and inserting “a
12 bikeshare membership, a bicycle, and bicycle im-
13 provements, repair, and storage, if the employee reg-
14 ularly uses such membership or bicycle for travel be-
15 tween the employee’s residence and place of employ-
16 ment or mass transit facility that connects an em-
17 ployee to their place of employment.”.

18 (2) BIKESHARE MEMBERSHIP.—Section
19 132(f)(5)(F) of such Code is amended by adding at
20 the end the following:

21 “(iv) BIKESHARE MEMBERSHIP.—The
22 term ‘bikeshare membership’ means mem-
23 bership in a bicycle rental operation [that
24 consists of a network of stations] at which
25 bicycles are made available to customers to

1 pick up and drop off for point-to-point use
2 within a defined geographic area.”.

3 (c) MODIFICATION RELATING TO BICYCLE COM-
4 MUTING MONTH.—Clause (iii) of section 132(f)(5)(F) of
5 such Code is amended to read as follows:

6 “(iii) QUALIFIED BICYCLE COM-
7 MUTING MONTH.—The term ‘qualified bi-
8 cycle commuting month’ means, with re-
9 spect to any employee, any month during
10 which such employee regularly uses the bi-
11 cycle for a portion of the travel between
12 the employee’s residence and place of em-
13 ployment.”.

14 (d) LIMITATION ON EXCLUSION.—

15 (1) IN GENERAL.—Subparagraph (C) of section
16 132(f)(2) of such Code is amended by striking “ap-
17 plicable annual limitation” and inserting “applicable
18 monthly limitation”.

19 (2) APPLICABLE MONTHLY LIMITATION DE-
20 FINED.—Clause (ii) of section 132(f)(5)(F) of such
21 Code is amended to read as follows:

22 “(ii) APPLICABLE MONTHLY LIMITA-
23 TION.—The term ‘applicable monthly limi-
24 tation’, with respect to any employee for
25 any month, means an amount equal to 20

1 percent of the amount in effect for the
2 month under paragraph (2)(A).”.

3 (e) NO CONSTRUCTIVE RECEIPT.—Paragraph (4) of
4 section 132(f) of such Code is amended by striking “(other
5 than a qualified bicycle commuting reimbursement)”.

6 (f) CONFORMING AMENDMENTS.—Paragraphs
7 (1)(D), (2)(C), and (5)(F) of section 132(f) of such Code
8 are each amended by striking “reimbursement” each place
9 it appears and inserting “benefit”.

10 (g) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2017.