

110TH CONGRESS  
1ST SESSION

# H. R. 1475

To amend the Internal Revenue Code of 1986 to increase and equalize the exclusion from gross income for parking and transportation fringe benefits and to provide for a common cost-of-living adjustment, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 12, 2007

Mr. MCGOVERN (for himself, Mrs. MCCARTHY of New York, Ms. WATSON, Mr. SERRANO, Mr. MORAN of Virginia, Mr. FOSSELLA, Mr. CAPUANO, Mr. HINCHEY, Mr. ISRAEL, Mr. VAN HOLLEN, Mrs. TAUSCHER, Ms. DELAURO, Mr. SHAYS, Ms. KILPATRICK, Ms. SCHWARTZ, Mr. FARR, Mr. FRANK of Massachusetts, Ms. EDDIE BERNICE JOHNSON of Texas, Ms. MATSUI, Mr. MCHUGH, Mr. McDERMOTT, Mrs. MALONEY of New York, Mr. HASTINGS of Florida, Mr. HONDA, Mr. WYNN, Mr. NEAL of Massachusetts, Mr. ENGEL, Mr. DELAHUNT, Mr. KUCINICH, Mr. PALLONE, Mr. GONZALEZ, Mr. ABERCROMBIE, Mrs. LOWEY, Mr. HOLT, Mr. WEINER, Mr. LYNCH, Mr. MEEHAN, Mr. TIERNEY, Mr. OLVER, Mr. MARKEY, Mr. SCHIFF, Mr. PATRICK J. MURPHY of Pennsylvania, Ms. SHEA-PORTER, Ms. DEGETTE, and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

---

## A BILL

To amend the Internal Revenue Code of 1986 to increase and equalize the exclusion from gross income for parking and transportation fringe benefits and to provide for a common cost-of-living adjustment, 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 2007”.

6 **SEC. 2. INCREASED UNIFORM DOLLAR LIMITATION FOR**  
7               **ALL TYPES OF TRANSPORTATION FRINGE**  
8               **BENEFITS.**

9       (a) IN GENERAL.—Section 132(f)(2) of the Internal  
10 Revenue Code of 1986 (relating to limitation on exclusion)  
11 is amended—

12           (1) by striking “\$100” in subparagraph (A)  
13           and inserting “\$200”, and

14           (2) by striking “\$175” in subparagraph (B)  
15           and inserting “\$200”.

16       (b) INFLATION ADJUSTMENT CONFORMING AMEND-  
17 MENTS.—Subparagraph (A) of section 132(f)(6) of the In-  
18 ternal Revenue Code of 1986 (relating to inflation adjust-  
19 ment) is amended—

20           (1) by striking the last sentence,

21           (2) by striking “1999” and inserting “2008”,

22           and

23           (3) by striking “1998” and inserting “2007”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2006.

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

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

7           (1) in subsection (a)—

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

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

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

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

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

○