

112TH CONGRESS
1ST SESSION

H. R. 1680

To amend the Internal Revenue Code of 1986 to provide commuter flexible spending arrangements.

IN THE HOUSE OF REPRESENTATIVES

MAY 2, 2011

Mr. WEINER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide commuter flexible spending arrangements.

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 “Transportation Flexi-
5 ble Savings Accounts Act of 2011”.

6 **SEC. 2. TRANSPORTATION FLEXIBLE SPENDING ARRANGE-**
7 **MENTS.**

8 (a) IN GENERAL.—Section 125 of the Internal Rev-
9 enue Code of 1986 (relating to cafeteria plans) is amended
10 by redesignating subsections (k) and (l) as subsections (l)

1 and (m), respectively, and by inserting after subsection (j)
2 the following new subsection:

3 “(k) TRANSPORTATION FLEXIBLE SPENDING AR-
4 RANGEMENT.—

5 “(1) IN GENERAL.—Notwithstanding subsection
6 (f), qualified transportation fringe shall be treated
7 as a qualified benefit for purposes of this section to
8 the extent provided under a flexible spending ar-
9 rangement (as defined in section 106(c)).

10 “(2) QUALIFIED TRANSPORTATION FRINGE.—
11 For purposes of this subsection, the term ‘qualified
12 transportation fringe’ has the meaning given such
13 term by section 132(f), except that paragraph (2)(B)
14 thereof shall be applied by substituting ‘\$100’ for
15 ‘\$175’.”.

16 (b) MODIFICATION OF REGULATIONS.—The Sec-
17 retary of the Treasury shall make such modifications to
18 Treasury Regulations under section 125 of the Internal
19 Revenue Code of 1986 as may be necessary to allow quali-
20 fied transportation fringe (as defined in section 125(k) of
21 such Code) to be offered through a flexible spending ar-
22 rangement in a cafeteria plan.

1 (c) EFFECTIVE DATE.—The amendment 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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