

112TH CONGRESS  
1ST SESSION

# H. R. 2412

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

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## IN THE HOUSE OF REPRESENTATIVES

JULY 6, 2011

Mr. MCGOVERN (for himself, Mr. RUPPERSBERGER, Mrs. CAPPS, Mr. CONNOLLY of Virginia, Mr. GRIJALVA, Mr. MORAN, Ms. RICHARDSON, Mr. CAPUANO, Mr. FARR, Mr. ROTHMAN of New Jersey, Mr. NADLER, Mr. HINCHEY, Ms. SCHWARTZ, Mr. BLUMENAUER, Mr. DAVIS of Illinois, Mr. CROWLEY, Mr. SIRES, Mr. KUCINICH, Mr. SERRANO, Mr. OLVER, Mr. SARBANES, Ms. TSONGAS, Ms. HIRONO, and Mr. QUIGLEY) 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 equalize the exclusion from gross income of parking and transportation fringe benefits and to provide for a common cost-of-living adjustment.

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 2011”.

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

3 (a) **IN GENERAL.**—Section 132(f)(2) of the Internal  
4 Revenue Code of 1986 (relating to limitation on exclusion)  
5 is amended—

6 (1) by striking “\$100” in subparagraph (A)  
7 and inserting “\$230”, and

8 (2) by striking “\$175” in subparagraph (B)  
9 and inserting “\$230”.

10 (b) **INFLATION ADJUSTMENT CONFORMING AMEND-**  
11 **MENTS.**—Subparagraph (A) of section 132(f)(6) of the In-  
12 ternal Revenue Code of 1986 (relating to inflation adjust-  
13 ment) is amended—

14 (1) by striking the last sentence,

15 (2) by striking “1999” and inserting “2012”,  
16 and

17 (3) by striking “1998” and inserting “2011”.

18 (c) **EFFECTIVE DATE.**—The amendments made by  
19 this section shall apply to taxable years beginning after  
20 December 31, 2011.

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