

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5662

To amend the Internal Revenue Code of 1986 to provide individuals a deduction for certain mass public transportation expenses.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 21, 2006

Mr. FITZPATRICK of Pennsylvania (for himself and Mr. BLUMENAUER) 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 provide individuals a deduction for certain mass public transportation expenses.

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 “Reduce Individuals’  
5 Dependence on Energy Act of 2006” or as the “RIDE  
6 Act of 2006”.

1 **SEC. 2. DEDUCTION FOR MASS PUBLIC TRANSPORTATION**  
2 **EXPENSES.**

3 (a) IN GENERAL.—Part VII of subchapter B of chap-  
4 ter 1 of the Internal Revenue Code of 1986 (relating to  
5 additional itemized deductions for individuals) is amended  
6 by redesignating section 224 as section 225 and by insert-  
7 ing after section 223 the following new section:

8 **“SEC. 224. MASS PUBLIC TRANSPORTATION EXPENSES.**

9 “(a) IN GENERAL.—In the case of an individual,  
10 there shall be allowed as a deduction the aggregate  
11 amount paid or incurred by the taxpayer during the tax-  
12 able year for transportation for the taxpayer on mass tran-  
13 sit facilities which are owned or operated by a Federal,  
14 State, or local government, or a political subdivision there-  
15 of.

16 “(b) LIMITATION.—The amount allowed as a deduc-  
17 tion under subsection (a) with respect to any taxpayer for  
18 any taxable year shall not exceed \$1260 (twice such  
19 amount in the case of a joint return if neither spouse is  
20 described in subsection (c) for the taxable year).

21 “(c) EMPLOYEES RECEIVING TRANSPORTATION  
22 FRINGE BENEFITS INELIGIBLE.—Amounts paid or in-  
23 curred for transportation of an individual during any tax-  
24 able year shall not be taken into account under subsection  
25 (a) if such individual receives any qualified transportation

1 fringe which is excludable from gross income under section  
2 132 for such taxable year.

3 “(d) INFLATION ADJUSTMENT.—

4 “(1) IN GENERAL.—In the case of any taxable  
5 year beginning after 2007, the dollar amount con-  
6 tained in subsection (b) shall be increased by an  
7 amount equal to—

8 “(A) such dollar amount, multiplied by

9 “(B) the cost-of-living adjustment deter-  
10 mined under section 1(f)(3) for the calendar  
11 year in which the taxable year begins deter-  
12 mined by substituting ‘calendar year 2006’ for  
13 ‘calendar year 1992’.

14 “(2) ROUNDING.—If any increase determined  
15 under paragraph (1) is not a multiple of \$5, such  
16 increase shall be rounded to the next lowest multiple  
17 of \$5.”.

18 (b) DEDUCTION ALLOWED IN COMPUTING AD-  
19 JUSTED GROSS INCOME.—Section 62(a) of such Code is  
20 amended by inserting after paragraph (20) the following  
21 new paragraph:

22 “(20) MASS PUBLIC TRANSPORTATION EX-  
23 PENSES.—The deduction allowed by section 224.”.

24 (c) CLERICAL AMENDMENT.—The table of sections  
25 for part VII of subchapter B of chapter 1 of such Code

1 is amended by redesignating the item relating to section  
2 224 as an item relating to section 225 and by inserting  
3 before such item the following new item:

“Sec. 224. Mass public transportation expenses.”.

4 (d) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2006.

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