

110TH CONGRESS  
1ST SESSION

# H. R. 3715

To amend the Internal Revenue Code of 1986 to allow long-distance rural commuters a deduction during periods when the local price of gasoline exceeds \$3 per gallon.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 1, 2007

Mr. SPACE (for himself and Mrs. GILLIBRAND) 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 allow long-distance rural commuters a deduction during periods when the local price of gasoline exceeds \$3 per gallon.

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 “Rural Commuters Re-  
5 lief Act of 2007”.

6 **SEC. 2. FINDINGS.**

7 The Congress hereby finds:

8 (1) In 2007, the price of gasoline has risen to  
9 record levels in many areas of the United States.

1           (2) Rising gas prices present significant chal-  
2           lenges to commuters dependent on cars or other  
3           automobiles for transportation to and from their  
4           places of employment.

5           (3) Residents of rural areas are particularly af-  
6           fected by increasing gasoline prices given their lim-  
7           ited access to public transportation and longer dis-  
8           tances between homes and places of employment.

9           (4) The health of economies in many rural  
10          areas is particularly susceptible to harm from the in-  
11          creasing price of gasoline.

12          (5) The documented incidence of poverty is  
13          higher outside of metropolitan areas than within  
14          such areas.

15 **SEC. 3. DEDUCTION FOR LONG-DISTANCE RURAL COM-**  
16 **MUTERS DURING PERIODS OF HIGH GASO-**  
17 **LINE PRICES.**

18          (a) **IN GENERAL.**—Part VI of subchapter B of chap-  
19          ter 1 of the Internal Revenue Code of 1986 (relating to  
20          additional itemized deductions for individuals) is amended  
21          by redesignating section 224 as section 225 and by insert-  
22          ing after section 223 the following new section:

1 **“SEC. 224. HIGH GASOLINE EXPENSES FOR LONG-DISTANCE**  
2 **RURAL COMMUTERS.**

3 “(a) ALLOWANCE OF DEDUCTION.—In the case of an  
4 eligible individual, there shall be allowed as a deduction  
5 the sum of the amounts determined under subsection (b)  
6 for each high gasoline price month during the taxable  
7 year.

8 “(b) AMOUNT OF CREDIT.—

9 “(1) IN GENERAL.—The amount of credit de-  
10 termined under this subsection for each high gaso-  
11 line price month is \$100.

12 “(2) INCREASED CREDIT FOR CARPOOLING.—  
13 The amount of credit determined under paragraph  
14 (1) for each high gasoline price month shall be in-  
15 creased by \$100 if the eligible individual car pools  
16 an average of 4 days per week during the 3-month  
17 period ending with such month.

18 “(3) CAR POOL.—An individual car pools on  
19 any trip if at least one other individual is in the  
20 highway motor vehicle during substantially all of the  
21 trip in connection with the employment of such other  
22 individual.

23 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this  
24 section—

1           “(1) IN GENERAL.—The term ‘eligible indi-  
2           vidual’ means, with respect to any month, any indi-  
3           vidual if—

4                   “(A) throughout such month, the distance  
5                   between the individual’s principal place of abode  
6                   and primary place of employment is more than  
7                   30 miles,

8                   “(B) on at least 4 days during each week  
9                   of such month, such individual commutes be-  
10                  tween such place of abode and place of employ-  
11                  ment using a highway motor vehicle—

12                           “(i) which is fueled gasoline or diesel  
13                           fuel, and

14                           “(ii) which is registered to such indi-  
15                           vidual or to another individual as part of  
16                           a car pooling arrangement between such  
17                           individuals,

18                   “(C) both such places are in rural areas,  
19                  and

20                   “(D) the family income of the family which  
21                   includes the taxpayer does not exceed the me-  
22                   dian family income for the United States.

23           “(2) RURAL AREA.—The term ‘rural area’  
24           means any nonmetropolitan area (as determined by  
25           the Office of Management and Budget for census

1 purposes) with a population of not more than  
2 30,000.

3 “(d) HIGH GASOLINE PRICE MONTH.—For purposes  
4 of this section—

5 “(1) IN GENERAL.—The term ‘high gasoline  
6 price month’ means any calendar month during  
7 which the average weekly retail price of regular  
8 grade gasoline (inclusive of taxes) for applicable  
9 PAD District is at least \$3 per gallon.

10 “(2) APPLICABLE PAD DISTRICT.—For pur-  
11 poses of paragraph (1), the applicable PAD district  
12 is the Petroleum Administration for Defense District  
13 which includes most of the distance between the in-  
14 dividual’s principal place of abode and primary place  
15 of employment.

16 “(e) SEPARATE APPLICATION TO INDIVIDUALS FIL-  
17 ING JOINT RETURNS.—This section shall be applied sepa-  
18 rately to individuals filing a joint return.”.

19 (b) DEDUCTION ALLOWED WHETHER OR NOT INDI-  
20 VIDUAL ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
21 of section 62 of such Code is amended by inserting after  
22 paragraph (21) the following new paragraph:

23 “(22) HIGH GASOLINE EXPENSES FOR LONG-  
24 DISTANCE RURAL COMMUTERS.—The deduction al-  
25 lowed by section 224.”.

1           (c) CLERICAL AMENDMENT.—The table of sections  
2 for part VI of subchapter B of chapter 1 of such Code  
3 is amended by striking the item relating to section 224  
4 as inserting the following new items:

“Sec. 224. High gasoline expenses for long-distance rural commuters.  
“Sec. 225. Cross reference.”.

5           (d) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to calendar months beginning after  
7 the date of the enactment of this Act and to taxable years  
8 ending after such date.

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