

113TH CONGRESS
2D SESSION

H. R. 5276

To amend the Internal Revenue Code of 1986 to treat bicycle sharing systems as mass transit facilities for purposes of the qualified transportation fringe.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2014

Mr. CROWLEY (for himself and Mr. PAULSEN) 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 treat bicycle sharing systems as mass transit facilities for purposes of the qualified transportation fringe.

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 “Bike to Work Act of
5 2014”.

6 **SEC. 2. BICYCLE SHARING SYSTEMS TREATED AS MASS**
7 **TRANSIT FACILITIES.**

8 (a) IN GENERAL.—Section 132(f)(5) of the Internal
9 Revenue Code of 1986 is amended by adding at the end
10 the following new subparagraph:

1 “(G) BICYCLE SHARING SYSTEMS TREAT-
2 ED AS MASS TRANSIT FACILITIES.—

3 “(i) IN GENERAL.—A bicycle sharing
4 system shall be treated as a mass transit
5 facility for purposes of subparagraph
6 (A)(i).

7 “(ii) BICYCLE SHARING SYSTEM.—
8 The term ‘bicycle sharing system’ means a
9 public transportation system—

10 “(I) consisting of a network of
11 stations at which bicycles are made
12 available to customers for commuting
13 and short-term, point-to-point use
14 within the network’s service area; and

15 “(II) that is operated or author-
16 ized by a government agency or pub-
17 lic-private partnership.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to months beginning after the date
20 of the enactment of this Act.

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