

117TH CONGRESS
1ST SESSION

S. 1892

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

IN THE SENATE OF THE UNITED STATES

MAY 27, 2021

Mr. BROWN (for himself, Mr. WYDEN, and Mr. CARDIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

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 “Bicycle Commuter Act
5 of 2021”.

6 **SEC. 2. MODIFICATION OF EMPLOYER-PROVIDED FRINGE**
7 **BENEFITS FOR BICYCLE COMMUTING.**

8 (a) REPEAL OF SUSPENSION OF EXCLUSION FOR
9 QUALIFIED BICYCLE COMMUTING REIMBURSEMENT.—

1 Section 132(f) of the Internal Revenue Code of 1986 is
 2 amended by striking paragraph (8).

3 (b) COMMUTING FRINGE INCLUDES BIKESHARE.—

4 (1) IN GENERAL.—Clause (i) of section
 5 132(f)(5)(F) of such Code is amended by striking “a
 6 bicycle” and all that follows and inserting
 7 “bikeshare, a bicycle, and bicycle improvements, re-
 8 pair, and storage, if the employee regularly uses
 9 such bikeshare or bicycle for travel between the em-
 10 ployee’s residence and place of employment or mass
 11 transit facility that connects an employee to their
 12 place of employment.”.

13 (2) BIKESHARE.—Section 132(f)(5)(F) of such
 14 Code is amended by adding at the end the following:

15 “(iv) BIKESHARE.—The term
 16 ‘bikeshare’ means a bicycle rental oper-
 17 ation at which bicycles are made available
 18 to customers to pick up and drop off for
 19 point-to-point use within a defined geo-
 20 graphic area.”.

21 (c) LOW-SPEED ELECTRIC BICYCLES.—Section
 22 132(f)(5)(F) of such Code, as amended by subsection
 23 (b)(2), is amended by adding at the end the following:

24 “(v) LOW-SPEED ELECTRIC BICY-
 25 CLES.—The term ‘bicycle’ includes a two-

1 or three-wheeled vehicle with fully operable
 2 pedals and an electric motor of less than
 3 750 watts (1 h.p.), whose maximum speed
 4 on a paved level surface, when powered
 5 solely by such a motor while ridden by an
 6 operator who weighs 170 pounds, is less
 7 than 20 mph.”.

8 (d) MODIFICATION RELATING TO BICYCLE COM-
 9 MUTING MONTH.—Clause (iii) of section 132(f)(5)(F) of
 10 such Code is amended to read as follows:

11 “(iii) QUALIFIED BICYCLE COM-
 12 MUTING MONTH.—The term ‘qualified bi-
 13 cycle commuting month’ means, with re-
 14 spect to any employee, any month during
 15 which such employee regularly uses a bicy-
 16 cle for a portion of the travel between the
 17 employee’s residence and place of employ-
 18 ment.”.

19 (e) LIMITATION ON EXCLUSION.—

20 (1) IN GENERAL.—Subparagraph (C) of section
 21 132(f)(2) of such Code is amended by striking “ap-
 22 plicable annual limitation” and inserting “applicable
 23 monthly limitation”.

1 (2) APPLICABLE MONTHLY LIMITATION DE-
 2 FINED.—Clause (ii) of section 132(f)(5)(F) of such
 3 Code is amended to read as follows:

4 “(ii) APPLICABLE MONTHLY LIMITA-
 5 TION.—The term ‘applicable monthly limi-
 6 tation’, with respect to any employee for
 7 any month, means an amount equal to 30
 8 percent of the dollar amount in effect for
 9 the month under paragraph (2)(B).”.

10 (3) AGGREGATE LIMITATION.—Subparagraph
 11 (B) of section 132(f)(2) of such Code is amended by
 12 inserting “and the applicable monthly limitation in
 13 the case of any qualified bicycle commuting benefit”.

14 (f) NO CONSTRUCTIVE RECEIPT.—Paragraph (4) of
 15 section 132(f) of such Code is amended by striking “(other
 16 than a qualified bicycle commuting reimbursement)”.

17 (g) CONFORMING AMENDMENTS.—Paragraphs
 18 (1)(D), (2)(C), and (5)(F) of section 132(f) of such Code
 19 are each amended by striking “reimbursement” each place
 20 it appears and inserting “benefit”.

21 (h) EFFECTIVE DATE.—The amendments made by
 22 this section shall apply to taxable years beginning after
 23 December 31, 2021.

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