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113TH CONGRESS
1ST SESSION

# H. R. 3739

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, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2013

Ms. EDWARDS 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, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

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

(a) IN GENERAL.—Section 132(f)(2) of the Internal Revenue Code of 1986 is amended—

(1) by striking "$100" in subparagraph (A) and inserting "$245",

(2) by striking "$175" in subparagraph (B) and inserting "$245", and

(3) by striking the last sentence.

(b) INFLATION ADJUSTMENT CONFORMING AMENDMENTS.—Subparagraph (A) of section 132(f)(6) of the Internal Revenue Code of 1986 is amended—

(1) by striking the last sentence,

(2) by striking "1999" and inserting "2013", and

(3) by striking "1998" and inserting "2012".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

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