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114TH CONGRESS
1ST SESSION

H. R. 4104

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

NOVEMBER 19, 2015

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

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Bike to Work Act of 2015''.

SEC. 2. BICYCLE SHARING SYSTEMS TREATED AS MASS TRANSIT FACILITIES.

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

"(G) BICYCLE SHARING SYSTEMS TREATED AS MASS TRANSIT FACILITIES.—

"(i) IN GENERAL.—A bicycle sharing system shall be treated as a mass transit facility for purposes of subparagraph (A)(i).

"(ii) BICYCLE SHARING SYSTEM.—The term 'bicycle sharing system' means a public transportation system—

"(I) consisting of a network of stations at which bicycles are made available to customers for commuting and short-term, point-to-point use within the network's service area, and

"(II) that is operated or authorized by a government agency or public-private partnership.".

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

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