

118TH CONGRESS  
1ST SESSION

# H. R. 3473

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

---

## IN THE HOUSE OF REPRESENTATIVES

MAY 18, 2023

Mr. BLUMENAUER (for himself, Mr. BEYER, Mr. BOYLE of Pennsylvania, Ms. CHU, Mr. DOGGETT, Mr. EVANS, Mr. GOMEZ, Ms. MOORE of Wisconsin, Mr. PASCARELL, Ms. SÁNCHEZ, Ms. SEWELL, Mr. THOMPSON of California, and Mr. SCHNEIDER) 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 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 2023”.

1 **SEC. 2. REINSTATEMENT AND EXPANSION OF EMPLOYER-**  
2 **PROVIDED FRINGE BENEFITS FOR BICYCLE**  
3 **COMMUTING.**

4 (a) REPEAL OF SUSPENSION OF EXCLUSION FOR  
5 QUALIFIED BICYCLE COMMUTING BENEFITS.—Section  
6 132(f) of the Internal Revenue Code of 1986 is amended  
7 by striking paragraph (8).

8 (b) EXPANSION OF BICYCLE COMMUTING BENE-  
9 FITS.—Section 132(f)(5)(F) of such Code is amended to  
10 read as follows:

11 “(F) DEFINITIONS RELATED TO BICYCLE  
12 COMMUTING BENEFITS.—

13 “(i) QUALIFIED BICYCLE COMMUTING  
14 BENEFIT.—The term ‘qualified bicycle  
15 commuting benefit’ means, with respect to  
16 any calendar year—

17 “(I) any employer reimbursement  
18 during the 15-month period beginning  
19 with the first day of such calendar  
20 year for reasonable expenses incurred  
21 by the employee during such calendar  
22 year for the purchase (including asso-  
23 ciated finance charges), lease, rental  
24 (including a bikeshare), improvement,  
25 repair, or storage of qualified com-  
26 muting property, or

1                   “(II) the direct or indirect provi-  
2                   sion by the employer to the employee  
3                   during such calendar year of the use  
4                   (including a bikeshare), improvement,  
5                   repair, or storage of qualified com-  
6                   muting property,  
7                   if the employee regularly uses such quali-  
8                   fied commuting property for travel between  
9                   the employee’s residence, place of employ-  
10                  ment, a qualified parking facility, or a  
11                  mass transit facility that connects the em-  
12                  ployee to their residence or place of em-  
13                  ployment.

14                  “(ii) QUALIFIED COMMUTING PROP-  
15                  ERTY.—The term ‘qualified commuting  
16                  property’ means—

17                         “(I) any bicycle (other than a bi-  
18                         cycle equipped with any motor),

19                         “(II) any electric bicycle,

20                         “(III) any 2- or 3-wheel scooter  
21                         (other than a scooter equipped with  
22                         any motor), and

23                         “(IV) any 2- or 3-wheel scooter  
24                         propelled by an electric motor if such  
25                         motor does not provide assistance if

1 the speed of such scooter exceeds 20  
2 miler per hour (or if the speed of such  
3 scooter is not capable of exceeding 20  
4 miles per hour) and the weight of  
5 such scooter does not exceed 100  
6 pounds.

7 “(iii) ELECTRIC BICYCLE.—The term  
8 ‘electric bicycle’ means a bicycle which is  
9 equipped with fully operable pedals, a sad-  
10 dle or seat for the rider, and an electric  
11 motor which is less than 750 watts, de-  
12 signed to provide assistance in propelling  
13 the bicycle, and—

14 “(I) does not provide such assist-  
15 ance if the bicycle is moving in excess  
16 of 20 miler per hour, or

17 “(II) if such motor only provides  
18 such assistance when the rider is ped-  
19 aling, does not provide such assistance  
20 if the bicycle is moving in excess of 28  
21 miles per hour.

22 “(iv) BIKESHARE.—The term  
23 ‘bikeshare’ means a rental operation at  
24 which qualified commuting property is  
25 made available to customers to pick up and

1 drop off for point-to-point use within a de-  
2 fined geographic area.”.

3 (c) LIMITATION ON EXCLUSION.—Section  
4 132(f)(2)(C) of such Code is amended to read as follows:

5 “(C) 30 percent of the dollar amount in ef-  
6 fect under subparagraph (B) per month in the  
7 case of any qualified bicycle commuting ben-  
8 efit.”.

9 (d) NO CONSTRUCTIVE RECEIPT.—Section 132(f)(4)  
10 of such Code is amended by striking “(other than a quali-  
11 fied bicycle commuting reimbursement)”.

12 (e) CONFORMING AMENDMENTS.—

13 (1) Section 132(f)(1)(D) of such Code is  
14 amended by striking “reimbursement” and inserting  
15 “benefit”.

16 (2) Section 274(1) of such Code is amended by  
17 striking paragraph (2).

18 (f) EFFECTIVE DATE.—The amendments made by  
19 this section shall apply to taxable years beginning after  
20 December 31, 2022.

○