

113TH CONGRESS
1ST SESSION

H. R. 3751

To amend the Internal Revenue Code of 1986 to extend the rule providing parity for exclusion from income for employer-provided mass transit and parking benefits.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2013

Ms. NORTON 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 extend the rule providing parity for exclusion from income for employer-provided mass transit and parking benefits.

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. EXTENSION OF PARITY FOR EXCLUSION FROM**
4 **INCOME FOR EMPLOYER-PROVIDED MASS**
5 **TRANSIT AND PARKING BENEFITS.**

6 (a) IN GENERAL.—Paragraph (2) of section 132(f)
7 of the Internal Revenue Code of 1986 is amended by strik-
8 ing “January 1, 2014” and inserting “January 1, 2015”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to months after December 31,
3 2013.

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