



General Assembly

Substitute Bill No. 1068

January Session, 2001

**AN ACT ENABLING THE STATE TO PROVIDE A TAX-FREE
COMMUTING INCENTIVE.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 (NEW) The Comptroller may offer to qualified state employees the
2 option to exclude from taxable wages and compensation, consistent
3 with Section 132 of the Internal Revenue Code, employee commuting
4 costs incurred through the use of (1) transportation in a commuter
5 highway vehicle if such transportation is in connection with travel
6 between the employee's residence and place of employment, (2) any
7 transit pass, or (3) qualified parking, in an amount not to exceed the
8 maximum level allowed by 26 USC 132(f)(2), as from time to time
9 amended, and regulations adopted pursuant to said section. The
10 Comptroller may contract with an administrator for the management
11 of this program. For purposes of this section, "state employees"
12 includes members of the General Assembly.

Statement of Legislative Commissioners:

Subdivisions were inserted for clarity.

LAB JOINT FAVORABLE SUBST.