



General Assembly

**Substitute Bill No. 5527**

February Session, 2002

**AN ACT EXPANDING THE DEDUCT-A-RIDE PROGRAM.**

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

- 1 Section 1. (NEW) (*Effective from passage*) Each individual, firm,  
2 corporation, partnership, organization, the state or a political  
3 subdivision of the state or any other entity that employs twenty-five or  
4 more employees in one location shall offer to such employees the tax  
5 benefits specified in Section 132(f) of the Internal Revenue Code of  
6 1986, or any subsequent corresponding internal revenue code of the  
7 United States, as from time to time amended.

This act shall take effect as follows:	
Section 1	<i>from passage</i>

**Statement of Legislative Commissioners:**

The word "tax" was inserted before "benefits" for clarity and accuracy.

**TRA** Joint Favorable Subst.-LCO