

HC R3

PENDING
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AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to provide relief from high gas prices.

IN THE SENATE OF THE UNITED STATES—109th Cong., 1st Sess.

H.R. 6

To **AMENDMENT No. 0869** and

By Byrd - Others

To: H.R. 6

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GPO: 2004 97-280(Mac)

AMENDMENT intended to be proposed by Mr. BYRD, Mrs. Lincoln, Mr. Rockefeller, Mr. Harkin, and Mr. Pryor.
Viz:

- 1 At the appropriate place insert the following:
- 2 SEC. ____ INCOME TAX EXCLUSION FOR CERTAIN FUEL
- 3 COSTS OF RURAL CARPOOLS.

4 (a) IN GENERAL.—Section 132(f)(1) of the Internal
 5 Revenue Code of 1986 (defining qualified transportation
 6 fringe) is amended by adding at the end the following new
 7 subparagraph:

8 “(D) Fuel expenses for a highway vehicle
 9 of any employee who meets the rural carpool re-
 10 quirements of paragraph (8).”

1 graph (A) or (B) of paragraph (1) if
2 provided by such employer,

3 “(III) such employee uses the
4 employee’s highway vehicle when trav-
5 eling between the employee’s residence
6 and place of employment, and

7 “(IV) for at least ~~75~~⁷⁵ percent of
8 the total mileage of such travel, the
9 employee is accompanied by 1 or more
10 employees of such employer, and

11 “(iii) agrees to notify such employer
12 when any subclause of clause (ii) no longer
13 applies.

14 “(B) EMPLOYER DESCRIBED.—An em-
15 ployer is described in this subparagraph if the
16 business premises of such employer which serve
17 as the place of employment of the employee are
18 located in an area which is not accessible by a
19 transit system designed primarily to provide
20 daily work trips within a local commuting
21 area.”

22 (d) NO EXCLUSION FOR EMPLOYMENT TAXES.—Sec-
23 tion 3121(a)(20) of such Code (defining wages) is amend-
24 ed by inserting “(except by reason of subsection (f)(1)(D)
25 thereof)” after “or 132”.

1 (e) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to expenses incurred on and after
3 the date of the enactment of this Act and before January
4 1, 2007.