HC P3

ME	ENDMENT NO	Calendar No		
Դադ	rpose: To amend the Internal Revenu provide relief from high gas prices.	e Code	of 1986 to	
N T	THE SENATE OF THE UNITED STATES—	109th Co	ng., 1st Sess.	
	H.R. 6			
То	To AMENDMENT No.	08 69	and	
	By Byed - Oth To: H. P. 6	r v	A THE REST OF THE PARTY OF THE	
	To: HR 6			
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4	4 (a) In General.—Section 132	(a) In General.—Section 132(f)(1) of the Internal		
5	5 Revenue Code of 1986 (defining qua	alified t	ransportatio	n
6	6 fringe) is amended by adding at the	end the	following nev	V
7	7 subparagraph:			
8	8 "(D) Fuel expenses f	or a hig	ghway vehicl	ю.
9	of any employee who meets	the ru	ral carpool re) -
10	ouirements of paragraph (3).''.		

j	(a) Limitation on Exclusion.—Section 132(f)(2)		
2	of such Code (relating to limitation on exclusion) is		
3	amended by striking "and" at the end of subparagraph		
4	(A), by striking the period at the end of subparagraph		
5	(B) and inserting ", and", and by adding at the end the		
6	following new subparagraph:		
7	"(C) \$50 per month in the case of the ben-		
8.	efit described in subparagraph (D).".		
9	e) Rural Carpool Requirements.—Section		
10	132() of such Code is amended by adding at the end the		
11	following new paragraph:		
12	"(8) REQUIREMENTS FOR EMPLOYEES PARTICI-		
13	PATING IN BURAL CARPOOLS.—		
14	"(A) IN GENERAL.—The requirements of		
15	this paragraph are met if an employee-		
16	"(i) is an employee of an employer de-		
17	scribed in subparagraph (B),		
18	"(ii) certifies to such employer that-		
19	"(I) such employee resides in a		
20	rural area (as defined by the Bureau		
21	of the Census),		
22	"(II) such employee is not eligi		
23			
24	tation fringe described in subpara		

l	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 percent of
8	the total mileage of such travel, the
9	employee is accompanied by 1 or more
0	employees of such employer, and
l	"(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
ŧ7	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	f configuration (f)(1)(1)
25	thereof)" after "or 132".

- (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.