HOUSE DOCKET, NO. 2540 FILED ON: 1/17/2013

HOUSE . . . . . No. 2580

The Commonwealth of Massachusetts

PRESENTED BY:

Sean Garballey

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to taxable income.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Sean Garballey	*23rd Middlesex*

HOUSE DOCKET, NO. 2540 FILED ON: 1/17/2013

HOUSE . . . . . No. 2580

By Mr. Garballey of Arlington, a petition (accompanied by bill, House, No. 2580) of Sean Garballey relative to the taxation of qualified transportation fringe benefits. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1720* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to taxable income.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Subsection B of Section 3 of Chapter 62 of the General Laws as appearing in the 2008 Official Edition, is hereby amended by inserting after subparagraph (15) the following subparagraph:-

(16) In the case of an individual whose employer provides a qualified transportation fringe benefit pursuant to Section 132 of the Internal Revenue Code, notwithstanding any general or special law to the contrary the monthly limits on the dollar value of qualified transportation fringe benefits that an employer may provide to an employee and exclude from the employee's gross income shall be equal said employee purchases a monthly transit pass, uses a commuter highway vehicle or pays for qualified parking as defined in Section 132 of the Code.