

HOUSE No. 3753

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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:

1 Subsection B of Section 3 of Chapter 62 of the General Laws as appearing in the 2006
2 Official Edition is hereby amended by inserting after subparagraph (15) the following
3 subparagraph:-

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