

**HOUSE . . . . . No. 1720**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Joyce A. Spiliotis*

*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:	DATE ADDED:
<i>Joyce A. Spiliotis</i>	<i>12th Essex</i>	<i>1/20/2011</i>

**HOUSE . . . . . No. 1720**

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By Ms. Spiliotis of Peabody, a petition (accompanied by bill, House, No. 1720) of Joyce A. Spiliotis relative to the taxation of qualified transportation fringe benefits. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3753 OF 2009-2010.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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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 2008  
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.