

**HOUSE . . . . . No. 2514**

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**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:

*Sean Garballey*

DISTRICT/ADDRESS:

*23rd Middlesex*

**HOUSE . . . . . No. 2514**

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By Mr. Garballey of Arlington, a petition (accompanied by bill, House, No. 2514) of Sean Garballey relative to the taxation of qualified transportation fringe benefits. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2580 OF 2013-2014.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

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.