

HOUSE No. 2036**The Commonwealth of Massachusetts**

PRESENTED BY:

Steven C. Owens

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 expanding access to commuter transit benefits offered by employers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Steven C. Owens</i>	<i>29th Middlesex</i>	<i>2/17/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/24/2021</i>
<i>Maria Duaime Robinson</i>	<i>6th Middlesex</i>	<i>2/25/2021</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/26/2021</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>	<i>2/26/2021</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>2/26/2021</i>
<i>John F. Keenan</i>	<i>Norfolk and Plymouth</i>	<i>2/26/2021</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>3/9/2021</i>
<i>Walter F. Timilty</i>	<i>Norfolk, Bristol and Plymouth</i>	<i>3/17/2021</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>9/3/2021</i>

HOUSE No. 2036

By Mr. Owens of Watertown, a petition (accompanied by bill, House, No. 2036) of Steven C. Owens and others relative to expanding access to commuter transit benefits offered by employers. Labor and Workforce Development.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

An Act expanding access to commuter transit benefits offered by employers.

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

1 SECTION 1. Chapter 149 of the General Laws, as appearing in the 2018 Official Edition,
2 is hereby amended by inserting after section 203 the following section:-

3 Section 204 (a) As used in this section, the following words, unless the context clearly
4 requires otherwise, shall have the following meanings:-

5 “Employee”, any person who performs services for an employer for wage, remuneration,
6 or other compensation, including employees employed by a municipality, district, political
7 subdivision or its instrumentalities.

8 “Employer”, any individual, corporation, partnership or other private or public entity,
9 including any agent thereof, who engages the services of an employee for wages, remuneration
10 or other compensation, and including a municipality, district, political subdivision or its
11 instrumentalities; except the United States government shall not be considered an employer;

provided, however, that an individual employer shall be determined by the Federal Employer Identification Number.

“Pre-tax transportation fringe benefit,” a pre-tax election transportation fringe benefit that provides commuter highway vehicle and transit benefits, consistent with the provisions and limits of section 132(f)(1)(A)(B)(D) of the United States Internal Revenue Code of 1986 (26 U.S.C. s.132(f)(1)(A)(B)(D)) at the maximum benefit levels allowable under federal law, to be deducted for those programs from an employee’s gross income pursuant to section 132(f)(2) of the United States Internal Revenue Code of 1986 (26 U.S.C. s.132(f)(2)).

(b) Every employer in the Commonwealth of Massachusetts that employs at least 20 persons shall offer to all of that employer’s employees, that are not covered by a collective bargaining agreement, the opportunity to utilize a pre-tax transportation fringe benefit; provided, nothing herein shall prevent an employer and employees covered by a collective bargaining agreement from bargaining to include a pre-tax transportation fringe benefit in such agreement.

(c) Any employer found to be in violation of this section shall be liable for a fine of \$100 for a first violation. For each additional month in which an employer fails to offer a pre-tax transportation fringe benefit shall constitute a subsequent violation and a fine of \$250 shall be imposed for each subsequent violation. A fine shall not be imposed on any individual employer more than once in a month.

(d) The Executive Office of Labor and Workforce Development shall direct a public multilingual awareness campaign in conjunction with the Massachusetts Bay Transportation Authority that encourages the public to contact employers about pre-tax transportation fringe benefits and shall coordinate such campaign with regional planning agencies, transportation

management associations, regional transportation authorities, chambers of commerce, private and non-profit providers of public transportation, and other transportation stakeholders. The Office shall prepare and disseminate model multilingual written materials to be used by employers to notify employees of the pre-tax transportation fringe benefits offered.

(e) The Secretary of Labor and Workforce Development shall adopt regulations to ensure compliance and implementation of the provisions of this section, including but not limited to,

(1) a process by which employees and others can confidentially report non-compliant employers.

SECTION 2. Subsection (c) of Section 1 shall take effect one year after the passage of this act.