HOUSE DOCKET, NO. 1393 FILED ON: 1/14/2025

HOUSE . . . . . No. 2153

The Commonwealth of Massachusetts

PRESENTED BY:

Steven Owens and Tommy Vitolo

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:
Steven Owens	*29th Middlesex*	*1/14/2025*
James B. Eldridge	*Middlesex and Worcester*	*2/9/2025*
James K. Hawkins	*2nd Bristol*	*2/11/2025*

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HOUSE . . . . . No. 2153

By Representatives Owens of Watertown and Vitolo of Brookline, a petition (accompanied by bill, House, No. 2153) of Steven Owens, James B. Eldridge and James K. Hawkins relative to expanding access to commuter transit benefits offered by employers. Labor and Workforce Development.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1929* OF 2023-2024.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

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:

SECTION 1. Chapter 149 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting after section 203 the following section:-

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

"Employee", shall have the same meaning as provided in clause (h) of section 1 of chapter 151A.

"Employer", shall have the same meaning as provided in subsection (i) of section 1 of chapter 151A; except the United States government shall not be considered an employer;

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

11 "Pre-tax transportation fringe benefit," a pre-tax election transportation fringe benefit that
12 provides commuter highway vehicle and transit benefits, consistent with the provisions and
13 limits of section 132(f)(1)(A), (B), and (D) of the United States Internal Revenue Code of 1986
14 (26 U.S.C. s.132(f)(1)(A), (B), and (D)) at the maximum benefit levels allowable under federal
15 law, to be deducted for those programs from an employee's gross income pursuant to section
16 132(f)(2) of the United States Internal Revenue Code of 1986 (26 U.S.C. s.132(f)(2)).

17 (b) Every employer in the commonwealth of Massachusetts that employs at least 50
18 persons shall offer to all of that employer's employees, that are not covered by a collective
19 bargaining agreement, the opportunity to utilize a pre-tax transportation fringe benefit; provided,
20 nothing herein shall prevent an employer and employees covered by a collective bargaining
21 agreement from bargaining to include a pre-tax transportation fringe benefit in such agreement.

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

27 (d) The department of revenue shall direct a public multilingual awareness campaign in
28 conjunction with the Massachusetts Bay Transportation Authority that encourages the public to
29 contact employers about pre-tax transportation fringe benefits and shall coordinate such
30 campaign with regional planning agencies, transportation management associations, regional

31 transportation authorities, chambers of commerce, private and non-profit providers of public
32 transportation, and other transportation stakeholders. The department of revenue shall prepare
33 and disseminate model multilingual written materials to be used by employers to notify
34 employees of the pre-tax transportation fringe benefits offered.

35 (e) The commissioner of the department of revenue shall adopt regulations to ensure
36 compliance and implementation of the provisions of this section, including but not limited to, a
37 process by which employees and others can confidentially report non-compliant employers.

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