

# HOUSE . . . . . No. 4451

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, September 4, 2025.

The committee on Labor and Workforce Development, to whom was referred the 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, reports recommending that the accompanying bill (House, No. 4451) ought to pass.

For the committee,

PAUL MCMURTRY.

**HOUSE . . . . . No. 4451**

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
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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 2022 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”, shall have the same meaning as provided in clause (h) of section 1 of  
6 chapter 151A.

7           “Employer”, shall have the same meaning as provided in subsection (i) of section 1 of  
8 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 500  
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. The department of revenue may waive or reduce fines for good faith  
27 efforts to comply or demonstrate hardship.

28 (d) The department of revenue shall direct a public multilingual awareness campaign in  
29 conjunction with the Massachusetts Bay Transportation Authority that encourages the public to  
30 contact employers about pre-tax transportation fringe benefits and shall coordinate such  
31 campaign with regional planning agencies, transportation management associations, regional  
32 transportation authorities, chambers of commerce, private and non-profit providers of public  
33 transportation, and other transportation stakeholders. The department of revenue shall prepare

34 and disseminate model multilingual written materials to be used by employers to notify  
35 employees of the pre-tax transportation fringe benefits offered.

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

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