



## Legislation Text

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**File #:** Res 1865-2013, **Version:** \*

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### Res. No. 1865

Resolution calling upon the Congress of the United States to pass, and the President of the United States to sign, an amendment to subdivision (f) of section 132 of the Internal Revenue Code to provide qualified transportation benefits to commuters who use bicycle share programs, and allow commuters to combine the bicycle benefits with other qualified benefits.

By Council Members Garodnick, Brewer, Chin, Fidler, James, Koo, Lander, Mendez, Palma, Richards and Rodriguez

Whereas, The Internal Revenue Service (IRS), under section 132 of the Internal Revenue Code, allows for qualified transportation tax benefits to eligible employees; and

Whereas, A qualified bicycle commuting reimbursement has existed under this section since 2008; and

Whereas, This section does not include qualified transportation benefits for commuters who use bicycle share programs; and

Whereas, The reasonable expenses covered by this fringe benefit program only pertain to personally owned bicycles; and

Whereas, New York City recently implemented a bicycle share program, with 6,000 bicycles at 300 locations; and

Whereas, The creation and use of bicycle sharing programs are increasing in a number of cities in the United States; and

Whereas, The bicycle sharing program was designed to allow commuters to use bicycles in conjunction with other forms of mass transit; and

Whereas, Commuters who use bicycle sharing programs should not be foreclosed from receiving reimbursement for other qualified transportation benefits listed in section 132 of the Internal Revenue Code;

and

Whereas, Commuters often use shared bicycles for a substantial portion of their trip from their home to their place of employment; and

Whereas, Commuters should be able to obtain fringe benefits for all parts of their commute; and

Whereas, According to the New York City Department of Transportation (DOT) and NBC News, since a bicycle share program was launched in New York City on May 27, 2013, the program has averaged 14,200 trips per day; and

Whereas, The City has added over 270 miles of bicycle lanes since 2006 and the risk of injury to New York City cyclists has decreased by 75% since 2000, according to information provided by the DOT and NBC News; and

Whereas, Amending the Internal Revenue Code to add bicycle share program costs as qualified transportation benefits would provide an incentive for commuters to continue to use bicycle share programs; and

Whereas, Incentives to encourage the use of bicycle share programs will have a positive impact on the environment and may have a positive fiscal impact on New York City; now, therefore, be it

Resolved, That the Council of the City of New York calls upon the Congress of the United States to pass, and the President of the United States to sign, an amendment to subdivision (f) of section 132 of the Internal Revenue Code to provide qualified transportation benefits to commuters who use bicycle share programs, and allow commuters to combine the bicycle benefits with other qualified benefits.

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