

119TH CONGRESS
1ST SESSION

H. R. 3936

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2025

Mr. THOMPSON of California introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Bicycle Commuter Act
5 of 2025”.

6 **SEC. 2. REINSTATEMENT AND EXPANSION OF EMPLOYER-**
7 **PROVIDED FRINGE BENEFITS FOR BICYCLE**
8 **COMMUTING.**

9 (a) REPEAL OF SUSPENSION OF EXCLUSION FOR
10 QUALIFIED BICYCLE COMMUTING BENEFITS.—Section

1 132(f) of the Internal Revenue Code of 1986 is amended
2 by striking paragraph (8).

3 (b) EXPANSION OF BICYCLE COMMUTING BENE-
4 FITS.—Section 132(f)(5)(F) of such Code is amended to
5 read as follows:

6 “(F) DEFINITIONS RELATED TO BICYCLE
7 COMMUTING BENEFITS.—

8 “(i) QUALIFIED BICYCLE COMMUTING
9 BENEFIT.—The term ‘qualified bicycle
10 commuting benefit’ means, with respect to
11 any calendar year—

12 “(I) any employer reimbursement
13 during the 15-month period beginning
14 with the first day of such calendar
15 year for reasonable expenses incurred
16 by the employee during such calendar
17 year for the purchase (including asso-
18 ciated finance charges), lease, rental
19 (including a bikeshare), improvement,
20 repair, or storage of qualified com-
21 muting property, or

22 “(II) the direct or indirect provi-
23 sion by the employer to the employee
24 during such calendar year of the use
25 (including a bikeshare), improvement,

1 repair, or storage of qualified com-
2 muting property,
3 if the employee regularly uses such quali-
4 fied commuting property for travel between
5 the employee's residence, place of employ-
6 ment, a qualified parking facility, or a
7 mass transit facility that connects the em-
8 ployee to their residence or place of em-
9 ployment.

10 “(ii) QUALIFIED COMMUTING PROP-
11 ERTY.—The term ‘qualified commuting
12 property’ means—

13 “(I) any bicycle (other than a bi-
14 cycle equipped with any motor),

15 “(II) any electric bicycle,

16 “(III) any 2- or 3-wheel scooter
17 (other than a scooter equipped with
18 any motor), and

19 “(IV) any 2- or 3-wheel scooter
20 propelled by an electric motor if such
21 motor does not provide assistance if
22 the speed of such scooter exceeds 20
23 miler per hour (or if the speed of such
24 scooter is not capable of exceeding 20
25 miles per hour) and the weight of

1 such scooter does not exceed 100
2 pounds.

3 “(iii) ELECTRIC BICYCLE.—The term
4 ‘electric bicycle’ means a bicycle which is—

5 “(I) equipped with—

6 “(aa) fully operable pedals,

7 “(bb) a saddle or seat for
8 the rider, and

9 “(cc) an electric motor
10 which is less than 750 watts, de-
11 signed to provide assistance in
12 propelling the bicycle, and—

13 “(AA) does not provide
14 such assistance if the bicycle
15 is moving in excess of 20
16 miler per hour, or

17 “(BB) if such motor
18 only provides such assist-
19 ance when the rider is ped-
20 aling, does not provide such
21 assistance if the bicycle is
22 moving in excess of 28 miles
23 per hour, and

24 “(II) certified by the manufac-
25 turer, importer, or distributor of such

1 bicycle to comply with the require-
2 ments under part 1512 of title 16,
3 Code of Federal Regulations (or any
4 successor regulations issued by the
5 Consumer Product Safety Commis-
6 sion).

7 “(iv) BIKESHARE.—The term
8 ‘bikeshare’ means a rental operation at
9 which qualified commuting property is
10 made available to customers to pick up and
11 drop off for point-to-point use within a de-
12 fined geographic area.”.

13 (c) LIMITATION ON EXCLUSION.—Section
14 132(f)(2)(C) of such Code is amended to read as follows:

15 “(C) 30 percent of the dollar amount in ef-
16 fect under subparagraph (B) per month in the
17 case of any qualified bicycle commuting ben-
18 efit.”.

19 (d) NO CONSTRUCTIVE RECEIPT.—Section 132(f)(4)
20 of such Code is amended by striking “(other than a quali-
21 fied bicycle commuting reimbursement)”.

22 (e) CONFORMING AMENDMENTS.—

23 (1) Section 132(f)(1)(D) of such Code is
24 amended by striking “reimbursement” and inserting
25 “benefit”.

1 (2) Section 274(l) of such Code is amended by
2 striking paragraph (2).

3 (f) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2024.

○