

SUSTAINABLE DC OMNIBUS AMENDMENT ACT OF 2014

*Excerpt regarding commuter transit benefits*

TITLE III. EQUITY AND DIVERSITY.

SUBTITLE A. REDUCING SINGLE OCCUPANCY VEHICLE USE BY ENCOURAGING TRANSIT BENEFITS.

Sec. 301. Definitions.

For the purpose of this subtitle, the term:

(1) “Covered employer” means an employer with 20 or more employees; provided that the Mayor may issue rules pursuant to section 303 to expand the definition to include employers with fewer than 20 employees.

(2) “Employee” shall have the same meaning as provided in section 3(2) of the Minimum Wage Act Revision Act of 1992, effective March 25, 1993 (D.C. Law 9-248; D.C. Official Code 32-1002(2)).

(3) “Employer” shall have the same meaning as provided in section 3(3) of the Minimum Wage Act Revision Act of 1992, effective March 25, 1993 (D.C. Law 9-248; D.C. Official Code 32-1002(3)).

(4) “Transit pass” shall have the same meaning as provided in section 132(f)(5)(A) of the Internal Revenue Code, approved July 18, 194 (98 Stat. 877; 26 U.S.C. & 132(f)(5)(A)) (“Internal Revenue Code”), and shall include transit passes for travel by bus, streetcar, or train by the Washington Metropolitan Area Transit Authority, Maryland Area Regional Commuter, Virginia Railway Express or the National Railroad Passenger Corporation (Amtrak).

(5) “Vanpool” means a “commuter highway vehicle” within the meaning of section 132(f)(5)(B) of the Internal Revenue Code.

Sec. 302. Transportation benefit program.

1) By January 1, 2016, a covered employer shall provide at least one of the following benefit programs to its employees:

(1) A pre-tax election transportation fringe benefits program that provides commuter highway vehicle, transit or bicycling benefits consistent with section 132(f)(1)(A), (B) and (D) of the Internal Revenue Code at benefit levels at least equal to the maximum amount that may be deducted for those programs from an employee’s gross income pursuant to section 132(f)(2) of the Internal Revenue Code;

(2) An employer-paid benefit program whereby the employer supplies, at the election of the employee, a transit pass for the public transit system requested by each covered employee or

SUSTAINABLE DC OMNIBUS AMENDMENT ACT OF 2014

*Excerpt regarding commuter transit benefits*

reimbursement of vanpool or bicycling costs in amount at least equal to the purchase price of a transit pass for an equivalent trip on a public transit system; or

(3) Employer-provided transportation at no cost to the covered employee in a vanpool or bus operated by or for the employer.

(b) A covered employer who fails to offer at least one transportation benefit program as required by this section shall be subject to civil fines and penalties pursuant to the Department of Consumer and Regulatory Affairs Civil Infractions Act of 1985, effective October 5, 1985 (D.C. Law 6-42; D.C. Official Code § 2-1801.01 et seq.) (“Civil Infractions Act”). Enforcement and adjudication of an infraction shall be pursuant to the Civil Infractions Act.

Sec. 303. Rules.

The Mayor, pursuant to Title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Official Code § 2-501 et seq.), may promulgate rules to implement the provisions of this subtitle. As of January 1, 2017, the Mayor may expand ENGROSSED ORIGINAL 10 through rulemaking the definition of “covered employer” in section 301(1) to include employers with fewer than 20 employees.