

1 AN ACT concerning business.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 1. Short title. This Act may be cited as the
5 Transportation Benefits Program Act.

6 Section 5. Definitions. As used in this Act:

7 "Covered employee" means any person who performs an average
8 of at least 10 hours of work per week for compensation within
9 the geographic boundaries of the jurisdiction of the Regional
10 Transportation Authority for the same employer within the
11 previous calendar month. All persons performing work for
12 compensation on a full-time, part-time, or temporary basis
13 shall be counted, including persons made available to work
14 through the services of a temporary services or staffing agency
15 or similar entity.

16 "Covered employer" means an employer within the geographic
17 boundaries of the Regional Transportation Authority
18 jurisdiction for which an average of 25 or more full-time
19 employees work for compensation.

20 "Employer" means any individual, partnership, association,
21 corporation, limited liability company, or business trust who
22 directly or indirectly, or through an agent or any other
23 person, employs or exercises control over wages, hours, or

1 working conditions of an employee.

2 "Public transit" means any transportation system within
3 the authority and jurisdiction of the Regional Transportation
4 Authority.

5 "Qualified parking" means parking provided to an employee
6 on or near the business premises of the employer or on or near
7 a location from which the employee commutes to work by
8 transportation on public transit. "Qualified parking" does not
9 include parking on or near property used by the employee for
10 residential purposes.

11 "Transit pass" means any pass, token, fare card, voucher,
12 or similar item entitling a person to transportation on public
13 transit.

14 Section 10. Transportation benefits program.

15 (a) Except as provided in subsection (b), all covered
16 employers shall provide at least one of the following
17 transportation benefit programs to covered employees:

18 (1) A program consistent with 26 U.S.C. 132(f) that
19 allows employees to elect to exclude from taxable wages and
20 compensation the employee's commuting costs incurred for
21 the purchase of a transit pass to use public transit or for
22 the purchase of qualified parking, up to a maximum level
23 allowed by federal tax law.

24 (2) A program under which the employer supplies a
25 transit pass for the particular qualifying public transit

1 requested by the covered employee or reimburses the covered
2 employee for payments made for the use of qualified
3 parking.

4 (b) This Act does not apply to a covered employer whose
5 place of business is located in a zip code in which
6 regularly-scheduled transit service does not operate.

7 Section 15. List of zip codes. The Regional Transportation
8 Authority shall prepare a list of zip codes within the
9 geographic area of the Authority in which regularly-scheduled
10 transit service does not operate. The Authority shall publish
11 the list of zip codes on its website.

12 Section 99. Effective date. This Act takes effect January
13 1, 2018.