

**AMENDMENT TO H.R. 2454**  
**OFFERED BY MS. FUDGE OF OHIO**

Page 590, after line 2, insert the following new sub-  
section:

1       “(m) TRANSPORTATION SERVICES CREDIT.—

2               “(1) IN GENERAL.—Notwithstanding any other  
3       provision of this section, the compliance obligation of  
4       a covered entity for a calendar year is reduced by  
5       the qualified transportation services provided by the  
6       covered entity to its employees during such calendar  
7       year.

8               “(2) AMOUNT OF REDUCTION.—Under regula-  
9       tions of the Administrator, the amount of the reduc-  
10       tion under paragraph (1) shall be determined on the  
11       basis of the types of transportation service provided  
12       and the total distances traveled.

13               “(3) QUALIFIED TRANSPORTATION SERVICES.—  
14       For purposes of paragraph (1), the term ‘qualified  
15       transportation services’ means transportation in a  
16       commuter highway vehicle (as defined in section  
17       132(f)(5(B) of the Internal Revenue Code of 1986)  
18       in connection with travel between the employee’s res-

1        idence and place of employment at the covered enti-  
2        ty.”.

