....
(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. ______

To amend the Internal Revenue Code of 1986 to establish an above-the-line deduction for commuting expenses.

IN THE HOUSE OF REPRESENTATIVES

Ms. GILLEN introduced the following bill; which was referred to the Committee on ______________________________

A BILL

To amend the Internal Revenue Code of 1986 to establish an above-the-line deduction for commuting expenses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Lower Commuting Costs Act of 2026".

SEC. 2. ABOVE-THE-LINE DEDUCTION FOR COMMUTING EXPENSES.

(a) DEDUCTION ALLOWED.—Part VII of subchapter B of chapter 1 of subtitle A of the Internal Revenue Code of 1986 is amended by inserting after section 213 the following new section:

"SEC. 214. COMMUTING EXPENSES.

"(a) IN GENERAL.—In the case of an individual, there shall be allowed as a deduction for the taxable year an amount equal to the amounts paid or incurred by the taxpayer for travel (other than amounts which are lavish or extravagant) which are not otherwise reimbursed—

"(1) between the taxpayer's residence and place of employment, or

"(2) in the course of the trade or business of the taxpayer.

"(b) LIMITATION.—

"(1) IN GENERAL.—The amount of the deduction allowed under subsection (a) shall not exceed $4,080 (twice such amount in the case of a joint return) for any taxable year.

"(2) INFLATION ADJUSTMENT.—

"(A) IN GENERAL.—In the case of any taxable year beginning after 2026, the $4,080 dollar amount in paragraph (1) shall be increased by an amount equal to—

"(i) such dollar amount, multiplied by

"(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2025' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(B) ROUNDING.—If any increase under subparagraph (A) is not a multiple of $10, such increase shall be rounded to the nearest multiple of $10.

"(c) SAFE HARBOR.—The Secretary shall issue such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section, including a safe harbor limiting the need for a taxpayer to retain documentation with respect to the ordinary commuting expenses of such taxpayer.

"(d) NO DOUBLE BENEFIT.—No credit or deduction shall be allowed under any other provision of this chapter with respect to any amount for which a deduction is allowed under subsection (a).".

(b) DEDUCTION ALLOWED ABOVE-THE-LINE.—Section 62(a) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(22) COMMUTING EXPENSES.—The deduction allowed by section 214.".

(c) Effective Date.—The amendments made by this section shall apply to amounts paid or incurred after December 31, 2026.