AMENDMENT TO H.R. 2575, AS REPORTED
OFFERED BY MS. JACKSON LEE OF TEXAS

Add at the end of the bill the following:

SEC. 3. COMMUTING TIME INCLUDED IN DETERMINATION
OF NUMBER OF HOURS WORKED.

(a) In General.—Paragraph (4) of section 4980H(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(C) COMMUTING TIME.—For purposes of this paragraph, the number of hours of service of an employee shall include the average amount of time for travel between the employee’s residence and place of employment.”.

(b) Effective Date.—The amendment made by this section shall apply to months beginning after December 31, 2013.