

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

Add at the end of the bill the following:

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

3 (a) IN GENERAL.—Paragraph (4) of section
4 4980H(c) of the Internal Revenue Code of 1986 is amend-
5 ed by adding at the end the following new subparagraph:

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

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to months beginning after Decem-
13 ber 31, 2013.

