



Protect Nonprofits: Eliminate the Unrelated Business Income Tax on Commuter Benefits

THE "ONE BIG BEAUTIFUL BILL ACT," PASSED BY THE HOUSE, SUBJECTS NONPROFITS, INCLUDING HOSPITALS, COLLEGES, SOCIAL SERVICE ORGANIZATIONS, VETERANS GROUPS, AND OTHERS, TO AN INCREASED UNRELATED BUSINESS INCOME TAX (UBIT) ON EXPENSES INCURRED PROVIDING TRANSPORTATION FRINGE BENEFITS (PARKING, TRANSIT, AND VANPOOL) TO EMPLOYEES - EXCEPT FOR CHURCH-AFFILIATED ORGANIZATIONS.

Legislative History

2017: UBIT PROVISION INCLUDED IN TAX CUTS & JOBS ACT BECAME LAW WITHOUT EXEMPTION FOR CHURCH-AFFILIATED ORGANIZATIONS



2019: BILL PASSED TO REPEAL UBIT PROVISION



2025: UBIT PROVISION INCLUDING EXEMPTION FOR CHURCH-AFFILIATED ORGANIZATIONS PASSED IN THE HOUSE

ACT URGES THE SENATE TO EXCLUDE THE UBIT PROVISION IN ORDER TO PROTECT COMMUTER BENEFITS FOR ALL WORKERS

Contact your Senators today and join in ACT's efforts to protect commuter benefits.