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The Taxpayer Certainty and Disaster Tax Relief Act of 2019 was signed into law on December 20, 2019. The law repeals a provision under the Tax Cuts and Jobs Act that required tax-exempt organizations to include their costs for providing qualified transportation fringe benefits to employees in unrelated business income.

This relief is limited to non-profits. The elimination of the employer's deduction for qualified transportation fringe benefits for all other employers remains in effect.