

## December 2019 Tax Act Provides Relief To Tax-Exempt Organizations: Repeals Church Parking Tax

Article By:

Dale R. Rietberg

---

On December 20, 2019 the Taxpayer Certainty and Disaster Tax Relief Act of 2019 (2019 Disaster Act) was signed into law. This law was intended to address disaster relief and to provide technical corrections and amendments needed to clarify other recent tax law enactments. One of the amendments in the 2019 Disaster Act repealed a 2017 enactment that, for the first time, forced tax-exempt organizations to treat the cost of certain transportation and parking-related employee fringe benefits as unrelated business taxable income (UBTI). The details of this UBTI inclusion requirement, which has been referred to as the Church Parking Tax, were examined and explained in our [prior tax advisory](#).

Based on the December 20 amendments, the Church Parking Tax has been repealed and eliminated for all amounts paid or incurred after December 31, 2017. [Tax-exempt organizations](#) should take immediate steps to ensure that their UBTI records reflect this change. One additional item that is important for tax-exempt organizations to consider is whether, and to what extent, they are entitled to a refund of taxes paid with respect to the Church Parking Tax for amounts paid between January 1, 2018 and December 31, 2019.

© 2025 Varnum LLP

---

National Law Review, Volume X, Number 9

Source URL: <https://natlawreview.com/article/december-2019-tax-act-provides-relief-to-tax-exempt-organizations-repeals-church>