

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4748

To amend the Internal Revenue Code of 1986 to allow the Internal Revenue Service to prescribe and update a standard mileage rate for the charitable use of a passenger automobile.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 13, 1994

Mr. MORAN introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow the Internal Revenue Service to prescribe and update a standard mileage rate for the charitable use of a passenger automobile.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REPEAL OF STATUTORY LIMITATION ON**  
4 **STANDARD MILEAGE RATE FOR CHARITABLE**  
5 **USE OF PASSENGER AUTOMOBILE.**

6 (a) IN GENERAL.—Section 170 of the Internal Reve-  
7 nue Code of 1986 is amended by striking subsection (i)

1 (relating to standard mileage rate for use of passenger  
2 automobile).

3 (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

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