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110TH CONGRESS
2D SESSION

H. R. 6283

To increase the standard mileage rate for use of an automobile for business, medical, and moving deduction purposes for 2008 and permanently increase such rate for charitable deduction purposes under the Internal Revenue Code of 1986 and to temporarily increase the reimbursement rate for use of an automobile by Federal employees.

IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 2008

Mr. LEWIS of Georgia introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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A BILL

To increase the standard mileage rate for use of an automobile for business, medical, and moving deduction purposes for 2008 and permanently increase such rate for charitable deduction purposes under the Internal Revenue Code of 1986 and to temporarily increase the reimbursement rate for use of an automobile by Federal employees.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Reimbursing Our American Drivers (ROAD) Act of 2008''.

SEC. 2. TEMPORARY INCREASE IN MILEAGE RATE DEDUCTION.

(a) RATE FOR BUSINESS, MEDICAL, AND MOVING USE OF AN AUTOMOBILE.—For purposes of sections 162(a), 213(d)(1)(B), and 217 of the Internal Revenue Code of 1986, the standard mileage rate for use of an automobile shall be 70 cents per mile for any use after December 31, 2007, and before January 1, 2009.

(b) RATE FOR CHARITABLE USE OF AN AUTOMOBILE.—Section 170(i) of the Internal Revenue Code of 1986 is amended by striking ''14 cents'' and inserting ''40 cents''.

SEC. 3. TEMPORARY INCREASE IN REIMBURSEMENT RATE FOR USE OF AN AUTOMOBILE FOR FEDERAL EMPLOYEES.

For purposes of section 5704 of title 5, United States Code, the standard mileage rate for use of an automobile for an employee who is engaged on official business for the Government shall be 70 cents per mile for any use after December 31, 2007, and before January 1, 2009.

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