

110TH CONGRESS
2D SESSION

H. R. 6835

To amend the Internal Revenue Code to provide for an increased mileage rate for charitable deductions.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 8, 2008

Mr. HALL of New York introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code to provide for an increased mileage rate for charitable deductions.

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. SHORT TITLE.**

4 This Act may be cited as the “Giving Incentives to
5 Volunteers Everywhere Act of 2008” or the “GIVE Act
6 of 2008”.

1 **SEC. 2. DETERMINATION OF STANDARD MILEAGE RATE**
2 **FOR CHARITABLE CONTRIBUTIONS DEDUC-**
3 **TION.**

4 (a) **IN GENERAL.**—Subsection (i) of section 170 of
5 the Internal Revenue Code of 1986 (relating to standard
6 mileage rate for use of passenger automobile) is amended
7 by striking “14 cents per mile” and inserting “the amount
8 that is 70 percent of the standard business mileage rate
9 in effect under section 162(a) for the taxable year”.

10 (b) **EFFECTIVE DATE.**—The amendment made by
11 this section shall apply to miles traveled after the date
12 of the enactment of this Act.

13 **SEC. 3. MILEAGE REIMBURSEMENTS TO CHARITABLE VOL-**
14 **UNTEERS EXCLUDED FROM GROSS INCOME.**

15 (a) **IN GENERAL.**—Part III of subchapter B of chap-
16 ter 1 of the Internal Revenue Code of 1986 is amended
17 by inserting after section 139B the following new section:
18 **“SEC. 139C. MILEAGE REIMBURSEMENTS TO CHARITABLE**
19 **VOLUNTEERS.**

20 “(a) **IN GENERAL.**—Gross income of an individual
21 does not include amounts received, from an organization
22 described in section 170(c), as reimbursement of operating
23 expenses with respect to use of a passenger automobile
24 for the benefit of such organization. The preceding sen-
25 tence shall apply only to the extent that such reimburse-

1 ment would be deductible under this chapter if section
2 274(d) were applied—

3 “(1) by using the standard business mileage
4 rate established under section 162(a), and

5 “(2) as if the individual were an employee of an
6 organization not described in section 170(c).

7 “(b) NO DOUBLE BENEFIT.—Subsection (a) shall
8 not apply with respect to any expenses if the individual
9 claims a deduction or credit for such expenses under any
10 other provision of this title.

11 “(c) EXEMPTION FROM REPORTING REQUIRE-
12 MENTS.—Section 6041 shall not apply with respect to re-
13 imbursements excluded from income under subsection
14 (a).”.

15 (b) CLERICAL AMENDMENT.—The table of sections
16 for part III of subchapter B of chapter 1 of the Internal
17 Revenue Code of 1986 is amended by inserting after the
18 item relating to section 139B the following new item:

“Sec. 139C. Reimbursement for use of passenger automobile for charity.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 the date of the enactment of this Act.

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