

111TH CONGRESS
1ST SESSION

H. R. 524

To amend the Internal Revenue Code of 1986 to allow the Secretary of the Treasury to establish the standard mileage rate for use of a passenger automobile for purposes of the charitable contributions deduction and to exclude charitable mileage reimbursements from gross income.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2009

Mr. LEWIS of Georgia (for himself, Mr. NUNES, Mr. THOMPSON of California, Mr. PETRI, Mr. HALL of New York, and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow the Secretary of the Treasury to establish the standard mileage rate for use of a passenger automobile for purposes of the charitable contributions deduction and to exclude charitable mileage reimbursements from gross income.

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 2009” or the “GIVE Act
6 of 2009”.

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 to read as follows:

8 “(i) STANDARD MILEAGE RATE FOR USE OF PAS-
9 Senger Automobile.—For purposes of computing the
10 deduction under this section for use of a passenger auto-
11 mobile, the standard mileage rate shall be the rate deter-
12 mined by the Secretary, which rate shall not be less than
13 the standard mileage rate used for purposes of section
14 213.”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall apply to miles traveled after the date
17 of the enactment of this Act.

18 **SEC. 3. EXCLUSION FROM GROSS INCOME FOR CHARI-**
19 **TABLE MILEAGE REIMBURSEMENTS.**

20 (a) IN GENERAL.—Part III of subchapter B of chap-
21 ter 1 of the Internal Revenue Code of 1986 (relating to
22 items specifically excluded from gross income) is amended
23 by adding at the end the following new section:

24 **“SEC. 139C. CHARITABLE MILEAGE REIMBURSEMENT.**

25 “(a) IN GENERAL.—In the case of an individual,
26 gross income shall not include amounts received from an

1 organization described in section 170(c)(2) as reimburse-
2 ment of operating expenses with respect to the use of a
3 passenger automobile for the benefit of such organization.

4 “(b) LIMITATION.—The amount excluded from gross
5 income under subsection (a) shall not exceed the product
6 of the standard mileage rate used for purposes of section
7 162 multiplied by the number of miles traveled for which
8 such reimbursement is made.

9 “(c) APPLICATION TO VOLUNTEER SERVICES
10 ONLY.—Subsection (a) shall not apply with respect to any
11 expenses relating to the performance of services for com-
12 pensation.

13 “(d) NO DOUBLE BENEFIT.—A taxpayer may not
14 claim a deduction or credit under any other provision of
15 this title with respect to reimbursements excluded from
16 income under subsection (a).

17 “(e) EXEMPTION FROM REPORTING REQUIRE-
18 MENTS.—Section 6041 shall not apply with respect to re-
19 imbursements excluded from income under subsection (a).

20 “(f) MAINTENANCE OF RECORDS.—For purposes of
21 this section, no exclusion shall be allowed under subsection
22 (a) for any reimbursement unless with respect to such re-
23 imbursement the taxpayer meets substantiation require-
24 ments similar to the requirements of section 274(d).”.

1 (b) CONFORMING AMENDMENT.—The table of sec-
2 tions for part III of subchapter B of chapter 1 of such
3 Code is amended by adding at the end the following new
4 item:

“Sec. 139C. Charitable mileage reimbursement.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to miles traveled after the date
7 of the enactment of this Act.

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