

107TH CONGRESS  
1ST SESSION

# H. R. 3502

To amend the Internal Revenue Code of 1986 to increase the standard mileage rates during 2001 for certain deductions for use of a passenger automobile to 50 cents per mile.

---

## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 13, 2001

Mr. SOUDER 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 increase the standard mileage rates during 2001 for certain deductions for use of a passenger automobile to 50 cents per mile.

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. INCREASE IN STANDARD MILEAGE RATES FOR**  
4                       **CERTAIN DEDUCTIONS FOR USE OF PAS-**  
5                       **SENGER AUTOMOBILE.**

6       (a) BUSINESS USE.—Section 162 of the Internal  
7       Revenue Code of 1986 (relating to deduction for trade or  
8       business expenses) is amended by redesignating subsection

1 (p) as subsection (q) and by inserting after subsection (o)  
2 the following new subsection:

3 “(p) STANDARD MILEAGE RATE FOR USE OF PAS-  
4 Senger Automobile.—For purposes of computing the  
5 deduction under this section for use of a passenger auto-  
6 mobile during all taxable years that include any portion  
7 of calendar year 2001, the standard mileage rate shall be  
8 50 cents per mile.”.

9 (b) CHARITABLE PURPOSE.—Subsection (i) of sec-  
10 tion 170 of such Code (relating to standard mileage rate  
11 for use of passenger automobile) is amended by inserting  
12 before the period the following: “, except that, for pur-  
13 poses of computing such deduction during all taxable years  
14 that include any portion of calendar year 2001, the stand-  
15 ard mileage rate shall be 50 cents per mile.”.

16 (c) MEDICAL CARE.—Section 213 of such Code (re-  
17 lating to deduction for medical, dental, etc., expenses) is  
18 amended by adding at the end the following new sub-  
19 section:

20 “(f) STANDARD MILEAGE RATE FOR USE OF PAS-  
21 Senger Automobile.—For purposes of computing the  
22 deduction under this section for use of a passenger auto-  
23 mobile during all taxable years that include any portion  
24 of calendar year 2001, the standard mileage rate shall be  
25 50 cents per mile.”.

1       (d) MOVING EXPENSES.—Section 217 of the Internal  
2 Revenue Code of 1986 (relating to deduction for moving  
3 expenses) is amended by redesignating subsection (j) as  
4 subsection (k) and by inserting after subsection (i) the fol-  
5 lowing new subsection:

6       “(j) STANDARD MILEAGE RATE FOR USE OF PAS-  
7 Senger Automobile.—For purposes of computing the  
8 deduction under this section for use of a passenger auto-  
9 mobile during all taxable years that include any portion  
10 of calendar year 2001, the standard mileage rate shall be  
11 50 cents per mile.”.

○