

119TH CONGRESS  
1ST SESSION

# H. R. 1942

To amend the Internal Revenue Code of 1986 to increase the standard charitable mileage rate for delivery of meals to elderly, disabled, frail, and at-risk individuals.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2025

Mr. MORELLE (for himself and Mr. FITZPATRICK) 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 increase the standard charitable mileage rate for delivery of meals to elderly, disabled, frail, and at-risk individuals.

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 “Delivering Elderly  
5 Lunches and Increasing Volunteer Engagement and Reim-  
6 bursements Act of 2025” or the “DELIVER Act of  
7 2025”.

1 **SEC. 2. INCREASE IN STANDARD MILEAGE RATE FOR DE-**  
2 **LIVERY OF MEALS TO ELDERLY, DISABLED,**  
3 **FRAIL, AND AT-RISK INDIVIDUALS.**

4 (a) IN GENERAL.—Subsection (i) of section 170 of  
5 the Internal Revenue Code of 1986 is amended by striking  
6 “shall be 14 cents per mile” and inserting “shall be—

7 “(1) except as provided in paragraph (2), 14  
8 cents per mile, and

9 “(2) in the case of use of such an automobile  
10 for the delivery of meals to homebound individuals  
11 who are elderly, disabled, frail, or at risk, the stand-  
12 ard mileage rate used for purposes of sections 162  
13 and 212.”.

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

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