

105TH CONGRESS
1ST SESSION

H. R. 1731

To amend the Internal Revenue Code of 1986 to increase the standard mileage rate deduction for charitable use of passenger automobiles.

IN THE HOUSE OF REPRESENTATIVES

MAY 22, 1997

Mrs. KELLY 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 rate deduction for charitable use of passenger automobiles.

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 RATE EX-**
4 **PENSE DEDUCTION FOR CHARITABLE USE OF**
5 **PASSENGER AUTOMOBILE.**

6 (a) IN GENERAL.—Subsection (i) of section 170 of
7 the Internal Revenue Code of 1986 (relating to standard
8 mileage rate for use of passenger automobile) is amended
9 to read as follows:

1 “(i) STANDARD MILEAGE RATE FOR USE OF PAS-
2 SENGER AUTOMOBILE.—

3 “(1) IN GENERAL.—For purposes of computing
4 the deduction under this section for use of a pas-
5 senger automobile, the standard mileage rate shall
6 be 18 cents per mile.

7 “(2) ADJUSTMENT OF RATE.—Not later than
8 the close of each calendar year after 1997, the Sec-
9 retary shall prescribe a standard mileage rate (which
10 shall apply in lieu of the rate contained in paragraph
11 (1) with respect to costs paid or incurred during the
12 following calendar year) which reflects changes (if
13 any) in costs after 1996.”

14 (b) EFFECTIVE DATE.—The amendment made by
15 subsection (a) shall apply to taxable years beginning after
16 December 31, 1996.

○