

106TH CONGRESS
1ST SESSION

H. R. 487

To amend the Internal Revenue Code of 1986 to provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 1999

Mr. RAMSTAD 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 provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded 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. MILEAGE REIMBURSEMENTS TO CHARITABLE**
4 **VOLUNTEERS EXCLUDED FROM GROSS IN-**
5 **COME.**

6 (A) IN GENERAL.—Part III of subchapter B of chap-
7 ter 1 of the Internal Revenue Code of 1986 is amended

1 by redesignating section 138 as section 139 and by insert-
 2 ing after section 137 the following new section:

3 **“SEC. 138. MILEAGE REIMBURSEMENTS TO CHARITABLE**
 4 **VOLUNTEERS.**

5 “(a) IN GENERAL.—Gross income of an individual
 6 does not include amounts received, from an organization
 7 described in section 170(c), as reimbursement of operating
 8 expenses with respect to use of a passenger automobile
 9 for the benefit of such organization. The preceding sen-
 10 tence shall apply only to the extent that such reimburse-
 11 ment would be deductible under section 274(d) (deter-
 12 mined by applying the standard business mileage rate es-
 13 tablished pursuant to section 274(d)) is the organization
 14 were not so described and such individual were an em-
 15 ployee of such organization.

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

20 “(c) EXEMPTION FROM REPORTING REQUIRE-
 21 MENTS.—Section 6041 shall not apply with respect to re-
 22 imbursements excluded from income under subsection
 23 (a).”

24 (b) CLERICAL AMENDMENT.—The table of sections
 25 for part III of subchapter B of chapter 1 of such Code

1 is amended by striking the item relating to section 138
2 and inserting the following new items:

“Sec. 138. Reimbursement for use of passenger automobile for
charity.

“Sec. 139. Cross reference to other Acts.”

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years ending after the
5 date of the enactment of this Act.

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