

106TH CONGRESS
1ST SESSION

S. 1208

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 SENATE OF THE UNITED STATES

JUNE 10, 1999

Mr. MURKOWSKI introduced the following bill; which was read twice and referred to the Committee on Finance

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 139 as section 140 and by insert-
 2 ing after section 138 the following new section:

3 **“SEC. 139. 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 this chapter if section
 12 274(d) were applied—

13 “(1) by using the standard business mileage
 14 rate established under such section, and

15 “(2) as if the individual were an employee of an
 16 organization not described in section 170(c).

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

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

1 (b) CLERICAL AMENDMENT.—The table of sections
2 for part III of subchapter B of chapter 1 of such Code
3 is amended by striking the item relating to section 139
4 and inserting the following new items:

“Sec. 139. Reimbursement for use of passenger automobile for
charity.

“Sec. 140. Cross reference to other Acts.”

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

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