

109TH CONGRESS
1ST SESSION

S. 1678

To temporarily increase the standard mileage rate for use of an automobile for purposes of certain deductions allowed under the Internal Revenue Code of 1986 and to temporarily increase the reimbursement rate for use of an automobile by Federal employees.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 12, 2005

Mr. SCHUMER (for himself and Ms. MIKULSKI) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To temporarily increase the standard mileage rate for use of an automobile for purposes of certain deductions allowed under the Internal Revenue Code of 1986 and to temporarily increase the reimbursement rate for use of an automobile by Federal employees.

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 “Reimbursing Our
5 American Drivers (ROAD) Act of 2005”.

1 **SEC. 2. TEMPORARY INCREASE IN MILEAGE RATE DEDUC-**
2 **TION.**

3 (a) RATE FOR BUSINESS, MEDICAL, AND MOVING
4 USE OF AN AUTOMOBILE.—For purposes of sections
5 162(a), 213(d)(1)(B), and 217 of the Internal Revenue
6 Code of 1986, the standard mileage rate for use of an
7 automobile shall be 60 cents per mile for any use after
8 August 31, 2005, and before January 1, 2007.

9 (b) RATE FOR CHARITABLE USE OF AN AUTO-
10 MOBILE.—Section 170(i) of the Internal Revenue Code of
11 1986 is amended by inserting “(60 cents per mile for any
12 use after August 31, 2005, and before January 1, 2007)”
13 before the period at the end.

14 **SEC. 3. TEMPORARY INCREASE IN REIMBURSEMENT RATE**
15 **FOR USE OF AN AUTOMOBILE FOR FEDERAL**
16 **EMPLOYEES.**

17 For purposes of section 5704 of title 5, United States
18 Code, the standard mileage rate for use of an automobile
19 for an employee who is engaged on official business for
20 the Government shall be 60 cents per mile for any use
21 after August 31, 2005, and before January 1, 2007.

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