

110TH CONGRESS  
2D SESSION

# S. 3421

To amend the Internal Revenue Code of 1986 to increase the standard mileage rate for charitable purposes to the standard mileage rate established by the Secretary of the Treasury for business purposes.

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IN THE SENATE OF THE UNITED STATES

AUGUST 1, 2008

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

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the standard mileage rate for charitable purposes to the standard mileage rate established by the Secretary of the Treasury for business purposes.

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. STANDARD MILEAGE RATE FOR CHARITABLE**  
4 **PURPOSES SAME AS FOR BUSINESS PUR-**  
5 **POSES.**

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

1 by striking “14 cents per mile” and inserting “the stand-  
2 ard mileage rate for business purposes prescribed by the  
3 Secretary for purposes of this chapter which is in effect  
4 on the date of the contribution”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 subsection (a) shall apply to taxable years beginning after  
7 December 31, 2007.

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