

110TH CONGRESS  
2D SESSION

# S. 3532

To amend the Internal Revenue Code of 1986 to allow the Secretary of the Treasury to establish the standard mileage rate for use of a passenger automobile for purposes of the charitable contributions deduction and to exclude charitable mileage reimbursements from gross income.

---

## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 22 (legislative day, SEPTEMBER 17), 2008

Mr. CARDIN (for himself, Ms. SNOWE, Mr. SCHUMER, Mr. ENSIGN, Ms. MIKULSKI, Mr. GRASSLEY, Mr. FEINGOLD, Ms. COLLINS, Ms. CANTWELL, Mr. SUNUNU, Mr. LEAHY, Mrs. DOLE, Mr. SMITH, Mr. ALEXANDER, Mr. DODD, Mrs. LINCOLN, Mr. BAYH, Mr. KERRY, Mr. HARKIN, Mrs. BOXER, Mr. OBAMA, Mrs. CLINTON, Ms. STABENOW, and Mr. BIDEN) 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 allow the Secretary of the Treasury to establish the standard mileage rate for use of a passenger automobile for purposes of the charitable contributions deduction and to exclude charitable mileage reimbursements 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Giving Incentives to  
3 Volunteers Everywhere Act of 2008” or the “GIVE Act  
4 of 2008”.

5 **SEC. 2. DETERMINATION OF STANDARD MILEAGE RATE**  
6 **FOR CHARITABLE CONTRIBUTIONS DEDUC-**  
7 **TION.**

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

12 “(i) **STANDARD MILEAGE RATE FOR USE OF PAS-**  
13 **SENGER AUTOMOBILE.**—For purposes of computing the  
14 deduction under this section for use of a passenger auto-  
15 mobile, the standard mileage rate shall be the rate deter-  
16 mined by the Secretary, which rate shall not be less than  
17 the standard mileage rate used for purposes of section  
18 213.”.

19 (b) **EFFECTIVE DATE.**—The amendment made by  
20 this section shall apply to miles traveled after the date  
21 of the enactment of this Act.

22 **SEC. 3. EXCLUSION FROM GROSS INCOME FOR CHARI-**  
23 **TABLE MILEAGE REIMBURSEMENTS.**

24 (a) **IN GENERAL.**—Part III of subchapter B of chap-  
25 ter 1 of the Internal Revenue Code of 1986 (relating to

1 items specifically excluded from gross income) is amended  
2 by adding at the end the following new section:

3 **“SEC. 139C. CHARITABLE MILEAGE REIMBURSEMENT.**

4       “(a) IN GENERAL.—In the case of an individual,  
5 gross income shall not include amounts received from an  
6 organization described in section 170(c)(2) as reimburse-  
7 ment of operating expenses with respect to the use of a  
8 passenger automobile for the benefit of such organization.

9       “(b) LIMITATION.—The amount excluded from gross  
10 income under subsection (a) shall not exceed the product  
11 of the standard mileage rate used for purposes of section  
12 162 multiplied by the number of miles traveled for which  
13 such reimbursement is made.

14       “(c) APPLICATION TO VOLUNTEER SERVICES  
15 ONLY.—Subsection (a) shall not apply with respect to any  
16 expenses relating to the performance of services for com-  
17 pensation.

18       “(d) NO DOUBLE BENEFIT.—A taxpayer may not  
19 claim a deduction or credit under any other provision of  
20 this title with respect to reimbursements excluded from  
21 income under subsection (a).

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

1       “(f) MAINTENANCE OF RECORDS.—For purposes of  
2 this section, no exclusion shall be allowed under subsection  
3 (a) for any reimbursement unless with respect to such re-  
4 imbursement the taxpayer meets substantiation require-  
5 ments similar to the requirements of section 274(d).”.

6       (b) CONFORMING AMENDMENT.—The table of sec-  
7 tions for part III of subchapter B of chapter 1 of such  
8 Code is amended by adding at the end the following new  
9 item:

“Sec. 139C. Charitable mileage reimbursement.”.

10       (c) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to miles traveled after the date  
12 of the enactment of this Act.

○