

111TH CONGRESS  
1ST SESSION

# H. R. 271

To amend the Internal Revenue Code of 1986 to increase the standard charitable mileage rate for delivery of meals to elderly, disabled, frail and at risk individuals.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2009

Mr. LATTA introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the standard charitable mileage rate for delivery of meals to elderly, disabled, frail and at risk individuals.

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. INCREASE IN STANDARD MILEAGE RATE FOR**  
4 **DELIVERY OF MEALS TO ELDERLY, DIS-**  
5 **ABLED, FRAIL AND AT RISK INDIVIDUALS.**

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  
9 by inserting “(58.5 cents per mile in the case of the deliv-

1 ery of meals to homebound individuals who are elderly,  
2 disabled, frail or at risk)” before the period at the end.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to miles driven on or after the  
5 date of the enactment of this Act.

