

115TH CONGRESS
2D SESSION

H. R. 5662

To amend the Internal Revenue Code of 1986 to equalize the charitable mileage rate with the business travel rate.

IN THE HOUSE OF REPRESENTATIVES

APRIL 27, 2018

Mr. NOLAN (for himself and Mr. PETERSON) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to equalize the charitable mileage rate with the business travel rate.

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 “Volunteer Driver Tax
5 Appreciation Act of 2018”.

6 **SEC. 2. INCREASE IN CHARITABLE MILEAGE RATE.**

7 (a) IN GENERAL.—Subsection (i) of section 170 of
8 the Internal Revenue Code of 1986 is amended by striking
9 “14 cents per mile” and inserting “the rate determined
10 by the Secretary, which rate shall not be less than the

1 standard mileage rate used for purposes of sections 162
2 and 212”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable year beginning after De-
5 cember 31, 2017.

○