

118TH CONGRESS
2D SESSION

S. 5177

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.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 25, 2024

Mr. KING (for himself and Mr. CORNYN) 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 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. SHORT TITLE.**

4 This Act may be cited as the “Delivering Elderly
5 Lunches and Increasing Volunteer Engagement and Reim-
6 bursements Act of 2024” or the “DELIVER Act of
7 2024”.

1 **SEC. 2. INCREASE IN STANDARD MILEAGE RATE FOR DE-**
2 **LIVERY OF MEALS TO ELDERLY, DISABLED,**
3 **FRAIL, AND AT-RISK INDIVIDUALS.**

4 (a) IN GENERAL.—Subsection (i) of section 170 of
5 the Internal Revenue Code of 1986 is amended by adding
6 at the end the following: “In the case of use of such an
7 automobile for the delivery of meals to homebound individ-
8 uals who are elderly, disabled, frail, or at risk, the mileage
9 rate used shall be the standard business mileage rate spec-
10 ified by the Internal Revenue Service for the taxable year
11 in which such miles are driven.”.

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

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