

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE**

Section effective (1) on effective date of regulations to be promulgated not later than 150 days after Jan. 2, 1986, or (2) 180 days after Jan. 2, 1986, whichever occurs first, see section 301(a) of Pub. L. 99-234, set out as an Effective Date of 1986 Amendment note under section 5701 of this title.

**§ 5706b. Interview expenses**

An individual being considered for employment by an agency may be paid travel or transportation expenses under this subchapter for travel to and from pre-employment interviews determined necessary by the agency.

(Added Pub. L. 101-509, title V, §529 [title II, §206(a)(1)], Nov. 5, 1990, 104 Stat. 1427, 1457.)

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Section effective on such date as the President shall determine, but not earlier than 90 days, and not later than 180 days, after Nov. 5, 1990, see section 529 [title III, §305] of Pub. L. 101-509, set out as an Effective Date of 1990 Amendment note under section 5301 of this title.

**§ 5706c. Reimbursement for taxes incurred on money received for travel expenses**

(a) Under regulations prescribed pursuant to section 5707 of this title, the head of an agency or department, or his or her designee, may use appropriations or other funds available to the agency for administrative expenses, for the reimbursement of Federal, State, and local income taxes incurred by an employee of the agency or by an employee and such employee's spouse (if filing jointly), for any travel or transportation reimbursement made to an employee for which reimbursement or an allowance is provided.

(b) Reimbursements under this section shall include an amount equal to all income taxes for which the employee and spouse, as the case may be, would be liable due to the reimbursement for the taxes referred to in subsection (a). In addition, reimbursements under this section shall include penalties and interest, for the tax years 1993 and 1994 only, as a result of agencies failing to withhold the appropriate amounts for tax liabilities of employees affected by the change in the deductibility of travel expenses made by Public Law 102-486.

(Added Pub. L. 105-264, §4(a), Oct. 19, 1998, 112 Stat. 2354.)

**Editorial Notes****REFERENCES IN TEXT**

Public Law 102-486, referred to in subsec. (b), is Pub. L. 102-486, Oct. 24, 1992, 106 Stat. 2776, known as the Energy Policy Act of 1992. For complete classification of this Act to the Code, see Short Title note set out under section 13201 of Title 42, The Public Health and Welfare, and Tables.

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Pub. L. 105-264, §4(c), Oct. 19, 1998, 112 Stat. 2354, provided that: "This section [enacting this section] shall be effective as of January 1, 1993."

**§ 5707. Regulations and reports**

(a)(1) The Administrator of General Services shall prescribe regulations necessary for the administration of this subchapter, except that the Director of the Administrative Office of the United States Courts shall prescribe such regulations with respect to official travel by employees of the judicial branch of the Government.

(2) Regulations promulgated to implement section 5702 or 5706a of this title shall be transmitted to the appropriate committees of the Congress and shall not take effect until 30 days after such transmittal.

(b) The Administrator of General Services shall prescribe the mileage reimbursement rates for use on official business of privately owned airplanes, privately owned automobiles, and privately owned motorcycles while engaged on official business as provided for in section 5704 of this title as follows:

(1)(A) The Administrator of General Services shall conduct periodic investigations of the cost of travel and the operation of privately owned airplanes and privately owned motorcycles by employees while engaged on official business, and shall report the results of such investigations to Congress at least once a year.

(B) In conducting the periodic investigations, the Administrator shall review and analyze among other factors—

- (i) depreciation of original vehicle cost;
- (ii) gasoline and oil (excluding taxes);
- (iii) maintenance, accessories, parts, and tires;
- (iv) insurance; and
- (v) State and Federal taxes.

(2)(A) The Administrator shall issue regulations under this section which—

(i) shall provide that the mileage reimbursement rate for privately owned automobiles, as provided in section 5704(a)(1), is the single standard mileage rate established by the Internal Revenue Service referred to in that section, and

(ii) shall prescribe mileage reimbursement rates which reflect the current costs as determined by the Administrator of operating privately owned airplanes and motorcycles.

(B) At least once each year after the issuance of the regulations described in subparagraph (A) of this paragraph, the Administrator shall determine, based upon the results of the cost investigation, specific figures, each rounded to the nearest half cent, of the average, actual cost per mile during the period for the use of a privately owned airplane, automobile, and motorcycle.

(C) The Administrator shall report the specific figures to Congress not later than five working days after the Administrator makes the cost determination. Each such report shall be printed in the Federal Register.

(D) The mileage reimbursement rates contained in the regulations prescribed under this section shall be adjusted within thirty days following the submission of the report under subparagraph (C) of this paragraph.

(c)(1) Not later than November 30 of each year, the head of each agency shall submit to the Ad-