

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 1766

(SENATE AUTHORS: HOWE)

DATE
03/04/2021

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; individual income; allowing a subtraction for mileage
1.3 reimbursement for volunteer drivers; amending Minnesota Statutes 2020, section
1.4 290.0132, by adding a subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2020, section 290.0132, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 30. Volunteer driver reimbursement. (a) A taxpayer is allowed a subtraction
1.9 equal to the amount of mileage reimbursement paid by a charitable organization to the
1.10 taxpayer for work as a volunteer driver. The subtraction is limited to amounts paid by the
1.11 organization that:

1.12 (1) are in excess of the mileage rate for use of an automobile in rendering gratuitous
1.13 services to a charitable organization under section 170(i) of the Internal Revenue Code; and

1.14 (2) do not exceed the standard mileage rate for businesses established under Code of
1.15 Federal Regulations, title 26, section 1.274-5(j)(2).

1.16 (b) For the purposes of this section, "charitable organization" means an organization
1.17 eligible for a charitable contribution under section 170(c) of the Internal Revenue Code.

1.18 EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.19 31, 2020.