

118TH CONGRESS
1ST SESSION

H. R. 3032

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 28, 2023

Mr. STAUBER (for himself and Ms. CRAIG) 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 2023”.

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 “shall be 14 cents per mile” and inserting “shall be—

1 “(1) except as provided in paragraph (2), 14
2 cents per mile, and

3 “(2) in the case of transportation of persons
4 (other than the taxpayer) or property on behalf of
5 an organization described in subsection (c), the rate
6 determined by the Secretary, which rate shall not be
7 less than the standard mileage rate used for pur-
8 poses of sections 162 and 212.”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to taxable years beginning after
11 December 31, 2022.

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