

112TH CONGRESS
1ST SESSION

H. R. 387

To amend the Internal Revenue Code of 1986 to provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 20, 2011

Mr. PETRI 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 provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income.

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 “Charitable Driving Tax
5 Relief Act of 2011”.

1 **SEC. 2. MILEAGE REIMBURSEMENTS TO CHARITABLE VOL-**
2 **UNTEERS EXCLUDED FROM GROSS INCOME.**

3 (a) IN GENERAL.—Part III of subchapter B of chap-
4 ter 1 of the Internal Revenue Code of 1986 is amended
5 by inserting after section 139D the following new section:

6 **“SEC. 139E. MILEAGE REIMBURSEMENTS TO CHARITABLE**
7 **VOLUNTEERS.**

8 “(a) IN GENERAL.—Gross income of an individual
9 does not include amounts received from an organization
10 described in section 170(c) as reimbursement of operating
11 expenses with respect to use of a passenger automobile
12 for the benefit of such organization. The preceding sen-
13 tence shall apply only to the extent that such reimburse-
14 ment would be deductible under this chapter if section
15 274(d) were applied—

16 “(1) by using the standard business mileage
17 rate established under such section, and

18 “(2) as if the individual were an employee of an
19 organization not described in section 170(c).

20 “(b) APPLICATION TO VOLUNTEER SERVICES
21 ONLY.—Subsection (a) shall not apply with respect to any
22 expenses relating to the performance of services for com-
23 pensation.

24 “(c) NO DOUBLE BENEFIT.—Subsection (a) shall
25 not apply with respect to any expenses if the individual

1 claims a deduction or credit for such expenses under any
2 other provision of this title.

3 “(d) EXEMPTION FROM REPORTING REQUIRE-
4 MENTS.—Section 6041 shall not apply with respect to re-
5 imbursements excluded from income under subsection
6 (a).”.

7 (b) CLERICAL AMENDMENT.—The table of sections
8 for part III of subchapter B of chapter 1 of such Code
9 is amended by inserting after the item relating to section
10 139D the following new item:

“Sec. 139E. Reimbursement for use of passenger automobile for charity.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 the date of the enactment of this Act.

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