

112TH CONGRESS
1ST SESSION

H. R. 499

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 HOUSE OF REPRESENTATIVES

JANUARY 26, 2011

Mr. LATTA (for himself, Mr. KISSELL, and Mr. ROSS of Florida) 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 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. INCREASE IN STANDARD MILEAGE RATE FOR**
4 **DELIVERY OF MEALS TO ELDERLY, DIS-**
5 **ABLED, FRAIL AND AT RISK INDIVIDUALS.**

6 (a) IN GENERAL.—Subsection (i) of section 170 of
7 the Internal Revenue Code of 1986 (relating to standard
8 mileage rate for use of passenger automobile) is amended
9 by inserting “(51 cents per mile in the case of the delivery

1 of meals to homebound individuals who are elderly, dis-
2 abled, frail or at risk)” before the period at the end.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 subsection (a) shall apply to miles driven on or after the
5 date of the enactment of this Act.

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