

117TH CONGRESS  
2D SESSION

# H. R. 7432

To amend the Internal Revenue Code of 1986 to equalize the charitable mileage rate with the business travel rate.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2022

Mr. STAUBER introduced the following bill; which was referred to the Committee on Ways and Means

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## 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 2022”.

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, 2021.

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