

115TH CONGRESS  
1ST SESSION

# S. 694

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.

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## IN THE SENATE OF THE UNITED STATES

MARCH 22, 2017

Mr. KING (for himself and Mr. CORNYN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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. SHORT TITLE.**

4 This Act may be cited as the “Delivering Elderly  
5 Lunches and Increasing Volunteer Engagement and Reim-  
6 bursements Act of 2017” or the “DELIVER Act of  
7 2017”.

1 **SEC. 2. INCREASE IN STANDARD MILEAGE RATE FOR DE-**  
2 **LIVERY OF MEALS TO ELDERLY, DISABLED,**  
3 **FRAIL, AND AT RISK INDIVIDUALS.**

4 (a) **IN GENERAL.**—Subsection (i) of section 170 of  
5 the Internal Revenue Code of 1986 is amended by adding  
6 at the end the following: “In the case of use of such an  
7 automobile for the delivery of meals to homebound individ-  
8 uals who are elderly, disabled, frail, or at risk, the mileage  
9 rate used shall be the standard business mileage rate spec-  
10 ified by the Internal Revenue Service for the taxable year  
11 in which such miles are driven.”.

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

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