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

IN THE HOUSE OF REPRESENTATIVES

Mr. STAUBER introduced the following bill; which was referred to the Committee on ____________________

A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Volunteer Driver Tax Appreciation Act of 2022”.

SEC. 2. INCREASE IN CHARITABLE MILEAGE RATE.

(a) In general.—Subsection (i) of section 170 of the Internal Revenue Code of 1986 is amended by striking “shall be 14 cents per mile” and inserting “shall be—
“(1) except as provided in paragraph (2), 14 cents per mile, and

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

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable year beginning after December 31, 2021.