

104TH CONGRESS  
1ST SESSION

S. 106

To amend the Internal Revenue Code of 1986 to increase the standard mileage rate deduction for charitable use of passenger automobiles.

IN THE SENATE OF THE UNITED STATES

JANUARY 4, 1995

Mr. DASCHLE introduced the following bill; which was read twice and referred to the Committee on Finance

# A BILL

To amend the Internal Revenue Code of 1986 to increase the standard mileage rate deduction for charitable use of passenger automobiles.

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 EX-  
4 PENSE DEDUCTION FOR CHARITABLE USE OF  
5 PASSENGER AUTOMOBILE.

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 to read as follows:

1       “(i) STANDARD MILEAGE RATE FOR USE OF PAS-  
2   SENGER AUTOMOBILE.—

3           “(1) GENERAL RULE.—Except as provided in  
4   paragraph (2), for purposes of computing the deduc-  
5   tion under this section for use of a passenger auto-  
6   mobile, the standard mileage rate shall be 16 cents  
7   per mile.

8           “(2) TAXABLE YEARS BEGINNING AFTER  
9   1993.—Not later than December 15 of 1995, and  
10   each subsequent calendar year, the Secretary may  
11   prescribe an increase in the standard mileage rate  
12   allowed under this section with respect to taxable  
13   years beginning in the succeeding calendar year.”

14       (b) EFFECTIVE DATE.—The amendment made by  
15   subsection (a) shall apply to taxable years beginning after  
16   December 31, 1994.

