

117TH CONGRESS
2D SESSION

H. R. 8265

To amend the Internal Revenue Code of 1986 to increase the charitable mileage rate.

IN THE HOUSE OF REPRESENTATIVES

JULY 1, 2022

Ms. CRAIG (for herself and Mr. STAUBER) 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 charitable mileage 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 “Tax Emergency Ad-
5 justment for Mileage Volunteers Act” or as the “TEAM
6 Volunteers Act”.

7 **SEC. 2. INCREASE IN CHARITABLE MILEAGE RATE.**

8 (a) IN GENERAL.—Section 170(i) of the Internal
9 Revenue Code of 1986 is amended to read as follows:

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

3 “(1) IN GENERAL.—For purposes of computing
4 the deduction under this section for use of a pas-
5 senger automobile, the standard mileage rate shall
6 be—

7 “(A) during any taxable year beginning
8 after December 31, 2021, and before January
9 1, 2024, the standard mileage rate with respect
10 to use of a passenger automobile for purposes
11 of determining the deduction allowable under
12 sections 162 and 212, and

13 “(B) during any taxable year beginning
14 after December 31, 2023, 24 cents per mile.

15 “(2) INFLATION ADJUSTMENT.—In the case of
16 any taxable year beginning in a calendar year after
17 2024, the 24 cents amount in paragraph (1)(B)(ii)
18 shall be increased by an amount equal to—

19 “(A) 24 cents, multiplied by

20 “(B) the cost-of-living adjustment deter-
21 mined under section 1(f)(3) for the calendar
22 year in which the taxable year begins, deter-
23 mined by substituting ‘calendar year 2023’ for
24 ‘calendar year 2016’ in subparagraph (A)(ii)
25 thereof.

1 Any increase determined under the preceding sen-
2 tence which is not a multiple of 1 cent shall be
3 rounded to the nearest multiple of 1 cent.”.

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

○