

109TH CONGRESS
2D SESSION

H. R. 5693

To amend the Internal Revenue Code of 1986 to exclude from gross income mileage reimbursements to volunteer emergency medical responders and volunteer firefighters and to increase the mileage allowance for charitable contributions for the benefit of volunteer fire departments, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2006

Mr. HAYES 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 exclude from gross income mileage reimbursements to volunteer emergency medical responders and volunteer firefighters and to increase the mileage allowance for charitable contributions for the benefit of volunteer fire departments, and for other purposes.

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 Emergency
5 Responder Fair Mileage Act of 2006”.

1 **SEC. 2. MILEAGE REIMBURSEMENTS TO VOLUNTEER**
 2 **EMERGENCY MEDICAL RESPONDERS AND**
 3 **FIREFIGHTERS EXCLUDED FROM GROSS IN-**
 4 **COME.**

5 (a) IN GENERAL.—Part III of subchapter B of chap-
 6 ter 1 of the Internal Revenue Code of 1986 is amended
 7 by inserting after section 139A the following new section:

8 **“SEC. 139B. MILEAGE REIMBURSEMENTS TO VOLUNTEER**
 9 **EMERGENCY MEDICAL RESPONDERS AND**
 10 **FIREFIGHTERS.**

11 “(a) IN GENERAL.—Gross income of an individual
 12 does not include amounts received from a qualified volun-
 13 teer fire department (as defined in section 150(e)(2)) as
 14 reimbursement of operating expenses with respect to use
 15 of a passenger automobile for the benefit of the qualified
 16 volunteer fire department. The preceding sentence shall
 17 apply only to the extent that the expenses which are reim-
 18 bursed would be deductible under this chapter if section
 19 274(d) were applied—

20 “(1) by using the standard mileage rate in ef-
 21 fect under section 162(a) for operating an auto-
 22 mobile for business purposes, and

23 “(2) as if the individual were an employee of
 24 the qualified volunteer fire department.

25 “(b) APPLICATION TO VOLUNTEER SERVICES
 26 ONLY.—Subsection (a) shall not apply with respect to any

1 expenses relating to the performance of services for com-
 2 pensation.

3 “(c) NO DOUBLE BENEFIT.—A taxpayer may not
 4 claim a deduction under any other provision of this title
 5 with respect to the expenses under subsection (a).”.

6 (b) CLERICAL AMENDMENT.—The table of sections
 7 for part III of subchapter B of chapter 1 is amended by
 8 inserting after the item relating to section 139A the fol-
 9 lowing new item:

“Sec. 139B. Mileage reimbursements to volunteer emergency medical respond-
 ers and firefighters.”.

10 (c) EFFECTIVE DATE.—The amendments made by
 11 this section shall apply to taxable years beginning after
 12 December 31, 2006.

13 **SEC. 3. DEDUCTION FOR VOLUNTEER EMERGENCY MED-**
 14 **ICAL RESPONDERS AND FIREFIGHTERS MILE-**
 15 **AGE CONTRIBUTIONS.**

16 (a) IN GENERAL.—Subsection (i) of section 170 of
 17 the Internal Revenue Code of 1986 (relating to standard
 18 mileage rate for use of passenger automobile) is amended
 19 to read as follows:

20 “(i) MILEAGE RATES FOR USE OF PASSENGER
 21 AUTOMOBILE .—

22 “(1) STANDARD RATES.—For purposes of com-
 23 puting the deduction under this section for use of a

1 passenger automobile, the standard mileage rate
 2 shall be 14 cents per mile.

3 “(2) VOLUNTEER EMERGENCY MEDICAL RE-
 4 SPONDERS AND FIREFIGHTERS.—

5 “(A) IN GENERAL.—In the case of an indi-
 6 vidual using a passenger automobile for the
 7 benefit of a qualified volunteer fire department
 8 (as defined in section 150(e)(2)), in lieu of the
 9 standard mileage rate specified in paragraph
 10 (1), the standard mileage rate shall be the rate
 11 in effect under section 162(a) for operating an
 12 automobile for business purposes.

13 “(B) DEDUCTION FOR INDIVIDUALS NOT
 14 ITEMIZING DEDUCTIONS.—In the case of an in-
 15 dividual who does not itemize deductions for a
 16 taxable year, there shall be taken into account
 17 as a volunteer emergency responder mileage
 18 contribution under section 63 an amount equal
 19 to the amount allowable under subsection (a)
 20 for the taxable year by reason of subparagraph
 21 (A) (determined without regard to any carry-
 22 over).”.

23 (b) DEDUCTION ALLOWED WHETHER OR NOT INDIVIDUAL
 24 ITEMIZES OTHER DEDUCTIONS.—Subsection (a)

1 of section 62 of such Code is amended by inserting before
2 the last sentence at the end the following new paragraph:

3 “(21) VOLUNTEER EMERGENCY RESPONDER
4 MILEAGE CONTRIBUTION.—That portion of the
5 amount allowable under section 170(a) which is
6 taken as a volunteer emergency responder mileage
7 contribution under section 170(i)(2).”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 2006.

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