

103^D CONGRESS
2^D SESSION

H. R. 4748

To amend the Internal Revenue Code of 1986 to allow the Internal Revenue Service to prescribe and update a standard mileage rate for the charitable use of a passenger automobile.

IN THE HOUSE OF REPRESENTATIVES

JULY 13, 1994

Mr. MORAN 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 allow the Internal Revenue Service to prescribe and update a standard mileage rate for the charitable use of a passenger automobile.

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. REPEAL OF STATUTORY LIMITATION ON**
4 **STANDARD MILEAGE RATE FOR CHARITABLE**
5 **USE OF PASSENGER AUTOMOBILE.**

6 (a) IN GENERAL.—Section 170 of the Internal Reve-
7 nue Code of 1986 is amended by striking subsection (i)

1 (relating to standard mileage rate for use of passenger
2 automobile).

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall apply to taxable years beginning after
5 the date of the enactment of this Act.

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