

107TH CONGRESS
1ST SESSION

H. R. 3502

To amend the Internal Revenue Code of 1986 to increase the standard mileage rates during 2001 for certain deductions for use of a passenger automobile to 50 cents per mile.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 13, 2001

Mr. SOUDER 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 standard mileage rates during 2001 for certain deductions for use of a passenger automobile to 50 cents per mile.

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 RATES FOR**
4 **CERTAIN DEDUCTIONS FOR USE OF PAS-**
5 **SENGER AUTOMOBILE.**

6 (a) BUSINESS USE.—Section 162 of the Internal
7 Revenue Code of 1986 (relating to deduction for trade or
8 business expenses) is amended by redesignating subsection

1 (p) as subsection (q) and by inserting after subsection (o)
2 the following new subsection:

3 “(p) STANDARD MILEAGE RATE FOR USE OF PAS-
4 Senger Automobile.—For purposes of computing the
5 deduction under this section for use of a passenger auto-
6 mobile during all taxable years that include any portion
7 of calendar year 2001, the standard mileage rate shall be
8 50 cents per mile.”.

9 (b) CHARITABLE PURPOSE.—Subsection (i) of sec-
10 tion 170 of such Code (relating to standard mileage rate
11 for use of passenger automobile) is amended by inserting
12 before the period the following: “, except that, for pur-
13 poses of computing such deduction during all taxable years
14 that include any portion of calendar year 2001, the stand-
15 ard mileage rate shall be 50 cents per mile.”.

16 (c) MEDICAL CARE.—Section 213 of such Code (re-
17 lating to deduction for medical, dental, etc., expenses) is
18 amended by adding at the end the following new sub-
19 section:

20 “(f) STANDARD MILEAGE RATE FOR USE OF PAS-
21 Senger Automobile.—For purposes of computing the
22 deduction under this section for use of a passenger auto-
23 mobile during all taxable years that include any portion
24 of calendar year 2001, the standard mileage rate shall be
25 50 cents per mile.”.

1 (d) MOVING EXPENSES.—Section 217 of the Internal
2 Revenue Code of 1986 (relating to deduction for moving
3 expenses) is amended by redesignating subsection (j) as
4 subsection (k) and by inserting after subsection (i) the fol-
5 lowing new subsection:

6 “(j) STANDARD MILEAGE RATE FOR USE OF PAS-
7 Senger Automobile.—For purposes of computing the
8 deduction under this section for use of a passenger auto-
9 mobile during all taxable years that include any portion
10 of calendar year 2001, the standard mileage rate shall be
11 50 cents per mile.”.

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