

119TH CONGRESS
1ST SESSION

S. 1177

To amend the Internal Revenue Code of 1986 to equalize the charitable mileage rate with the business travel rate.

IN THE SENATE OF THE UNITED STATES

MARCH 27, 2025

Ms. KLOBUCHAR (for herself and Mr. BUDD) 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 equalize the charitable mileage rate with the business travel 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 “Volunteer Driver Tax
5 Appreciation Act of 2025”.

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

7 (a) IN GENERAL.—Subsection (i) of section 170 of
8 the Internal Revenue Code of 1986 is amended by striking
9 “shall be 14 cents per mile.” and inserting “shall be—

1 “(1) except as provided in paragraph (2), 14
2 cents per mile, and

3 “(2) in the case of transportation of persons
4 (other than the taxpayer) or property on behalf of
5 an organization described in subsection (c), a rate
6 determined by the Secretary which shall not be less
7 than the standard mileage rate used for purposes of
8 sections 162 and 212.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to taxable years beginning after
11 December 31, 2024.

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