

114TH CONGRESS
2D SESSION

H. R. 4942

To amend the Internal Revenue Code of 1986 to increase the standard charitable mileage rate for delivery of meals to elderly, disabled, frail and at risk individuals.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2016

Mr. BARTON (for himself and Mr. LEWIS) 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 charitable mileage rate for delivery of meals to elderly, disabled, frail and at risk individuals.

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 “Delivering Elderly
5 Lunches and Increasing Volunteer Engagement and Reim-
6 bursements Act of 2016” or the “DELIVER Act of
7 2016”.

1 **SEC. 2. INCREASE IN STANDARD MILEAGE RATE FOR DE-**
2 **LIVERY OF MEALS TO ELDERLY, DISABLED,**
3 **FRAIL AND AT RISK INDIVIDUALS.**

4 (a) **IN GENERAL.**—Subsection (i) of section 170 of
5 the Internal Revenue Code of 1986 (relating to standard
6 mileage rate for use of passenger automobile) is amended
7 by inserting “(standard business mileage rate per mile in
8 the case of the delivery of meals to homebound individuals
9 who are elderly, disabled, frail or at risk)” before the pe-
10 riod at the end.

11 (b) **EFFECTIVE DATE.**—The amendment made by
12 subsection (a) shall apply to miles driven on or after the
13 date of the enactment of this Act.

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