115TH CONGRESS 1ST SESSION

S.

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 SENATE OF THE UNITED STATES

Mr. King introduced the following bill; which was read twice and referred to the Committee on ____________________

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Delivering Elderly Lunches and Increasing Volunteer Engagement and Reimbursements Act of 2017” or the “DELIVER Act of 2017”.

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SEC. 2. INCREASE IN STANDARD MILEAGE RATE FOR DELIVERY OF MEALS TO ELDERLY, DISABLED, FRAIL, AND AT RISK INDIVIDUALS.

(a) IN GENERAL.—Subsection (i) of section 170 of the Internal Revenue Code of 1986 is amended by adding at the end the following: “In the case of use of such an automobile for the delivery of meals to homebound individuals who are elderly, disabled, frail, or at risk, the mileage rate used shall be the standard business mileage rate specified by the Internal Revenue Service for the taxable year in which such miles are driven.”.

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