This Document can be made available in alternative formats upon request

1.1

1.2

State of Minnesota

HOUSE OF REPRESENTATIVES

A bill for an act

NINETY-FIRST SESSION

H. F. No. 3983

Authored by Lislegard, Marquart, Ecklund, Torkelson, Fabian and others The bill was read for the first time and referred to the Committee on Taxes 03/02/2020

1.2 1.3 1.4	relating to taxation; individual income; allowing a subtraction for mileage reimbursement for volunteer drivers; amending Minnesota Statutes 2018, section 290.0132, by adding a subdivision.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2018, section 290.0132, is amended by adding a subdivision
1.7	to read:
1.8	Subd. 30. Volunteer driver reimbursement. (a) A taxpayer is allowed a subtraction
1.9	equal to the amount of mileage reimbursement paid by a charitable organization to the
1.10	taxpayer for work as a volunteer driver. The subtraction is limited to amounts paid by the
1.11	organization that:
1.12	(1) are in excess of the mileage rate for use of an automobile in rendering gratuitous
1.13	services to a charitable organization; and
1.14	(2) do not exceed the standard mileage rate.
1.15	(b) For the purposes of this section:
1.16	(1) "mileage rate" means a per mile rate for computing deductible costs established by
1.17	the secretary of the United States Treasury; and
1.18	(2) "charitable organization" means an organization eligible for a charitable contribution
1.19	under section 170(c) of the Internal Revenue Code.
1.20	EFFECTIVE DATE. This section is effective for taxable years beginning after December
1.21	31, 2019.

Section 1. 1