

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 1766

(SENATE AUTHORS: HOWE)

DATE	D-PG	OFFICIAL STATUS
03/04/2021	693	Introduction and first reading Referred to Taxes See First Special Session 2021, HF9

1.1 A bill for an act

1.2 relating to taxation; individual income; allowing a subtraction for mileage

1.3 reimbursement for volunteer drivers; amending Minnesota Statutes 2020, section

1.4 290.0132, by adding a subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2020, 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 under section 170(i) of the Internal Revenue Code; and

1.14 (2) do not exceed the standard mileage rate for businesses established under Code of

1.15 Federal Regulations, title 26, section 1.274-5(j)(2).

1.16 (b) For the purposes of this section, "charitable organization" means an organization

1.17 eligible for a charitable contribution under section 170(c) of the Internal Revenue Code.

1.18 EFFECTIVE DATE. This section is effective for taxable years beginning after December

1.19 31, 2020.