



## 2005 ASSEMBLY BILL 903

December 29, 2005 – Introduced by Representatives OWENS, ALBERS, BIES, GUNDERSON, HINES, JENSEN, KRAWCZYK, KREIBICH, MUSSER, OTT, PETTIS and VOS, cosponsored by Senators ROESSLER, S. FITZGERALD, A. LASEE and LASSA. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT to create** 71.05 (6) (b) 39. of the statutes; **relating to:** creating an  
2           individual income tax deduction for certain amounts of mileage reimbursement  
3           received by volunteer drivers.

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### *Analysis by the Legislative Reference Bureau*

Generally, if a volunteer driver for a charitable organization is reimbursed for his or her mileage expenses, the volunteer must, under current federal law, claim the amount of the reimbursement as taxable income. Also under current federal law, the volunteer may claim an income tax charitable deduction for his or her mileage expenses at the current statutory mileage rate of 14 cents per mile. In general, Wisconsin conforms to these federal laws.

Under this bill, a volunteer driver for a charitable organization may deduct from income any amount of mileage reimbursement that he or she receives for mileage expenses incurred as a volunteer driver, to the extent that the individual does not claim the reimbursed amount as a tax deductible charitable contribution under the Internal Revenue Code or to the extent that the reimbursement is excluded from income under the federal Katrina Emergency Tax Relief Act of 2005.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

