

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2007 ASSEMBLY BILL 109**

March 7, 2007 – Offered by Representative OWENS.

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.

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 substitute amendment, 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.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

