

**Senate Counsel, Research,  
and Fiscal Analysis**  
Minnesota Senate Building  
95 University Ave. W. Suite 3300  
ST. PAUL, MN 55155-1800  
(651) 296-4791  
THOMAS S. BOTTERN  
DIRECTOR

**Senate**  

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**State of Minnesota**

## **S.F. No. 1766 – Volunteer driver reimbursement**

**Author:** Senator Jeff Howe  
**Prepared by:** Nora Pollock, Senate Counsel (651/297-8066)  
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This bill provides a subtraction for the amount of mileage reimbursements paid by a charitable organization to a volunteer driver. The reimbursement rate for charitable organizations is 14 cents per mile, and the reimbursement rate for businesses is 56 cents per mile. For volunteer drivers, reimbursements above the volunteer driver rate are included in taxable income. The subtraction equals reimbursements received in excess of 14 cents per mile up to the limit for business mileage.

Effective beginning in tax year 2021.