

110TH CONGRESS
2D SESSION

H. R. 6667

To amend the Internal Revenue Code of 1986 to provide a deduction for the cost of fuel used for commuting to and from work whether or not the taxpayer itemizes other deductions.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2008

Mr. CAMPBELL of California (for himself, Mr. SHADEGG, Mr. PENCE, Mr. FEENEY, Mr. BROUN of Georgia, Mr. LAMBORN, Mr. DAVIS of Kentucky, Mr. CHABOT, Mrs. BACHMANN, Mr. BARTLETT of Maryland, Mr. DAVID DAVIS of Tennessee, Mr. DOOLITTLE, Mr. WALBERG, Mr. KUHL of New York, Mr. BARRETT of South Carolina, Mr. GOODE, Mrs. MYRICK, Mr. KLINE of Minnesota, Mrs. MUSGRAVE, Mrs. SCHMIDT, Mr. BISHOP of Utah, Mr. LATTA, Mr. POE, Mrs. BLACKBURN, Ms. FOXX, Mr. GINGREY, Mr. WESTMORELAND, Mr. MCHENRY, and Mr. DANIEL E. LUNGREN of California) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a deduction for the cost of fuel used for commuting to and from work whether or not the taxpayer itemizes other deductions.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DEDUCTION FOR COST OF FUEL USED TO COM-**
2 **MUTE TO AND FROM WORK.**

3 (a) IN GENERAL.—Part VII of subchapter B of chap-
4 ter 1 of the Internal Revenue Code of 1986 is amended
5 by redesignating section 224 as section 225 and by insert-
6 ing after section 223 the following new section:

7 **“SEC. 224. COST OF FUEL USED TO COMMUTE TO AND**
8 **FROM WORK.**

9 “(a) IN GENERAL.—In the case of an eligible indi-
10 vidual, there shall be allowed as a deduction for the tax-
11 able year an amount equal to the cost of fuel used by the
12 taxpayer for commuting to and from work in a highway
13 motor vehicle.

14 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this
15 section, the term ‘eligible individual’ means any individual
16 other than—

17 “(1) any nonresident alien individual, and

18 “(2) any individual with respect to whom a de-
19 duction under section 151 is allowable to another
20 taxpayer for a taxable year beginning in the cal-
21 endar year in which the individual’s taxable year be-
22 gins.

23 “(c) SPECIAL RULES.—For purposes of this sec-
24 tion—

25 “(1) FUEL PURCHASED BY DEPENDENTS.—
26 Fuel purchased by an individual described in sub-

1 section (b)(2) shall be treated for purposes of this
2 section as if purchased by the taxpayer referred to
3 in such subparagraph.

4 “(2) FUEL USED IN BUSINESS.—Fuel pur-
5 chased for use in a trade or business shall not be
6 taken into account under subsection (a).

7 “(3) SUBSTANTIATION.—A purchase of fuel
8 may be taken into account under this section only if
9 substantiated in such manner as the Secretary shall
10 prescribe.”.

11 (b) DEDUCTION ALLOWED IN COMPUTING AD-
12 JUSTED GROSS INCOME.—Subsection (a) of section 62 of
13 such Code is amended by inserting before the last sentence
14 the following new paragraph:

15 “(22) COST OF FUEL USED TO COMMUTE TO
16 AND FROM WORK.—The deduction allowed by section
17 224.”.

18 (c) CLERICAL AMENDMENT.—The table of sections
19 for part VII of subchapter B of chapter 1 of such Code
20 is amended by striking the item relating to section 224
21 and inserting the following new items:

“Sec. 224. Cost of fuel used to commute to and from work.

“Sec. 225. Cross reference.”.

22 (d) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to fuel purchased after the date

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1 of the enactment of this Act in taxable years ending after
2 such date.

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