

The DELIVER Act of 2017

Senator Angus King (I – Maine) and Senator John Cornyn (R – Texas)

Volunteers delivering nutritious meals to elderly, disabled, frail and at-risk individuals provide a crucial service that allows our nation's most vulnerable citizens to maintain a greater quality of life in the comfort and safety of their own home. The rising costs associated with delivering meals, which are typically absorbed by volunteers using their personal vehicles, often force volunteers to reduce the number of days they deliver meals or suspend their volunteer services altogether. While the federal government currently provides a charitable mileage tax deduction rate of 14 cents per mile, this rate has remained unchanged for two decades. At a time when both the need and demand for home-delivered meals to our seniors are substantial, and steadily increasing as the senior population grows, it is critical to retain current, and recruit additional, volunteers to deliver the nourishment and social contact that is so desperately needed by our nation's homebound individuals.

The *Delivering Elderly Lunches and Increasing Volunteer Engagement and Reimbursements (DELIVER) Act of 2017*, seeks to benefit the millions of charitable volunteers who day-in and day-out help care for our elderly, disabled, frail and at-risk individuals, and let them know that their contributions to our community do not go unnoticed. Through meal delivery programs, like Meals on Wheels and others, and with the help of two million volunteers across the country, seniors maintain the choice to continue living independently in their own homes and communities. In addition to a higher quality of life for vulnerable individuals and peace of mind for their loved ones, helping them remain at home may also have beneficial federal budgetary implications. According to Meals on Wheels America, it costs less to provide a senior Meals on Wheels for an entire year than it costs to spend one day in the hospital or ten days in a nursing home. Providing homebound individuals with Meals on Wheels may also help reduce mandatory Medicaid and Medicare expenses each year.¹

Bill Summary: The *DELIVER Act* would amend the Internal Revenue Code (IRC) of 1986 to increase the tax deduction for the charitable use of a passenger automobile to deliver meals to homebound individuals who are elderly, disabled, frail, or at-risk from the charitable rate, 14 cents per mile, to the standard business rate, which is currently 53.5 cents per mile. Specifically, the legislation would amend Section 170(i) of the IRC by adding at the end the following, "In the case of use of such an automobile for the delivery of meals to homebound individuals who are elderly, disabled, frail, or at risk, the mileage rate used shall be the standard business mileage rate specified by the Internal Revenue Service for the taxable year in which such miles are driven." This legislation seeks to bring equity and fairness to the millions of Americans who volunteer their time and resources to deliver meals to our nation's most vulnerable citizens.

¹ Meals on Wheels, [MOW-FactSheet-NATIONAL](#), 2017