

HB 1359 -- DEDUCTION FOR COSTS OF A SEARCH AND RESCUE OPERATION

SPONSOR: Gannon

Currently, certain costs associated with a search and rescue operation can be deducted as a charitable donation. This deduction has an adjusted gross income limit and the motor vehicle mileage rate is set at the Federal rate of 14 cents per mile. This bill removes the adjusted gross income limits and sets the mileage rate at the same rate as that for business expense deductions.