

### **Volunteer Driver Definition.**

“Volunteer driver” means an individual who transports persons or goods on behalf of a nonprofit entity or governmental unit and receives no compensation for services provided other than the reimbursement of actual expenses.

### **Volunteer Driver Reimbursement.**

A taxpayer is allowed a subtraction equal to the amount of mileage reimbursement paid by a charitable organization to the taxpayer for work as a volunteer driver.

The subtraction is limited to amounts paid by the organization that are in excess of the mileage rate for use of an automobile in rendering gratuitous services to a charitable organization; and do not exceed the standard mileage rate.