

HOUSE BILL 1901

By Pitts

AN ACT to amend Tennessee Code Annotated, Title 4,
Chapter 3, Part 10, relative to the state mileage
reimbursement rate.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 4-3-1008, is amended by deleting subdivision (3) in its entirety and by substituting instead the following language:

(3) Prepare uniform rules and regulations for the payment of travel expenses for officers and employees of all state departments, institutions and agencies. It is the legislative intent that such rules and regulations provide, through travel advances or reimbursement, or both, that an employee under normal circumstances shall be responsible for bearing travel expenses for no more than thirty (30) days from the date of filing a claim, subject to an audit of the claim as required. The standard mileage rate shall be set, by rules and regulations, at a rate that is at least ninety percent (90%) of the standard mileage rate allowed by the internal revenue service (IRS) as a deductible expense for a taxpayer's operation of an automobile for business expense purposes. The commissioner is further authorized to prepare special regulations when the commissioner determines that special circumstances necessitate them. Proposed uniform rules and regulations and proposed special regulations shall become effective upon approval by the attorney general and reporter. Prior to filing with the attorney general and reporter, the commissioner shall submit the proposed uniform rules and regulations and proposed special regulations to the comptroller of the treasury for comment;

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.