WEST PENNSBORO TOWNSHIP

RESOLUTION NO. 2024-02

A Resolution of West Pennsboro Township (the "Municipality"), adopting the Internal Revenue Service Mileage Reimbursement Rate for 2024.

WHEREAS, the Municipality desires to adopt the IRS Mileage Rates, effective January 02, 2024, as follows:

67 cents per mile for business miles driven

Now therefore, be It Resolved that the Board of Supervisors of West Pennsboro Township does hereby adopt the IRS Mileage Rates listed above and shall be in effect from January 02, 2024 through the period ending December 31, 2024, unless otherwise revised by the Internal Revenue Service.

RESOLVED this 2nd day of January 2024.

ATTEST:

WEST PENNSBORO TOWNSHIP

Board of Supervisors

SECRETARY

Richard G. Mains, Jr.

Charles R. Finkenbinder

Donald S. Agar

CERTIFICATE

I, the undersigned, Secretary of the West Pennsboro Township (the "Municipality"), certify that the foregoing is a true and correct copy of a Resolution which duly was adopted by affirmative vote of a majority of the members of the Board of Authority at a meeting duly held on January 2, 2024, at which meeting a quorum was present, after due notice to the members of the Board of the Authority and to the public and which was at all times open to the public; that said Resolution duly has been recorded in the minute book of the Municipality; and that said Resolution is in full force and effect, without amendment, alteration or repeal, as of the date of this Certificate.

I further certify that this Municipality met the public notice requirements of Act No. 84 of the General Assembly of the Commonwealth of Pennsylvania, approved July 3, 1986, by advertising the place, date and time of said meeting in a newspaper of general circulation, and by posting a notice of the place, date and time of said meeting at the meeting place of the Board of Supervisors, and by giving notice to parties upon request as required under Section 9 of said Act.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township, this 2nd day of January 2024.

Suly M. Duff

Secretary





IRS issues standard mileage rates for 2024; mileage rate increases to 67 cents a mile, up 1.5 cents from 2023

IR-2023-239, Dec. 14, 2023

WASHINGTON — The Internal Revenue Service today issued the 2024 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2024, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 67 cents per mile driven for business use, up 1.5 cents from 2023.
- 21 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces, a decrease of 1 cent from 2023.
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2023.

These rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see Moving expenses for members of the armed forces.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but generally must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the