

## **Title 26. Taxation**

### **Chapter I. Generally, Department of Finance and Administration**

#### **Subchapter D. Individual Income Tax**

##### **Part 101. Standard Mileage Rates for Income Tax Purposes**

**Codification Notes.** This part as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"The Commissioner of Revenue, pursuant to his authority under Ark. Code Ann. §§ 26-18-301 and 26-51-423(a)(3), does hereby issue the following rule:"

"Issued this 4th day of January 2018 in the City of Little Rock, Pulaski County, Arkansas."

#### **Subpart 1. Generally**

##### **26 CAR § 101-101. Standard mileage rates for income tax purposes.**

(a) The optional standard mileage rate for use by employees or self-employed individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for business purposes is fifty-four and one-half cents (54.5¢) per mile for expenses paid or incurred during the 2018 calendar year.

(b) The optional mileage rate for use by individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for a charitable organization is fourteen cents (14¢) per mile.

(c) The optional standard mileage rate allowed in computing the cost of operating a passenger automobile where transportation expenses are deductible as a medical or moving expense is eighteen cents (18¢) per mile for expenses paid or incurred during the 2018 calendar year.

(d) The mileage rates stated above shall be in effect for tax years beginning on and after January 1, 2018.

**Authority.** Arkansas Code § 26-18-301.