

RESOLUTION NO. 2024-02

**Borough of Sellersville
Bucks County, PA**

**THE OFFICIAL SCHEDULE OF FEES AND CHARGES FOR THE
BOROUGH OF SELLERSVILLE, BUCKS COUNTY, PENNSYLVANIA,
EFFECTIVE AS OF JANUARY 1, 2024.**

WHEREAS, Borough Council wishes to consolidate, revise and officially adopt the Official Fee Schedule for the Borough of Sellersville; and

WHEREAS, upon review of current conditions and direct and indirect costs associated with the various activities addressed by this schedule of fees and charges, it has been determined that it is appropriate for the schedule to be modified;

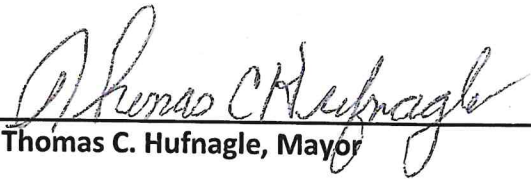
NOW THEREFORE BE IT RESOLVED THAT the Official Fee Schedule of the Borough of Sellersville is hereby **MODIFIED AND ADOPTED AS ATTACHED HERETO**. This Fee Schedule shall be the official schedule of charges and fees of the Borough of Sellersville until and unless the Council of the Borough of Sellersville approves contrary official action.

RESOLVED this 2nd day of January, 2024.

SELLERSVILLE BOROUGH COUNCIL



Lois A. Dodson, President



Thomas C. Hufnagle, Mayor

ATTESTED the 2nd day of January, 2024



Eileen M. Bradley, Manager/Secretary

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REPEALER

All fees set forth in prior Resolutions which are inconsistent to the fees set forth herein are hereby repealed.

BUILDING PERMITS AND INSPECTIONS

NOTE: Filing Fees will be deducted from the cost of Total Permit Fees. All filing fees and/or base fees are Non-Refundable. PA State Fees of \$4.50 are due for EACH PERMIT issued per PA UCC for both residential and commercial permit card issued.

All Plan Review and Inspections are performed by the Borough Engineers at Cowan Associates. Checks for permit fees should be made out to Cowan Associates, 120 Penn Am Drive, P.O. Box 949, Quakertown, PA 17951.

Electrical Inspections may be performed by the inspector of your choice. All inspection cards must be forwarded to Sellersville Borough upon receipt.

FEES FOR WORK COMPLETED OR OCCUPANCY UNDERTAKEN WITHOUT PROPER PERMITS

DESCRIPTION	FEES	
Work Without Permits	2X	Double Fee
Includes permits issued AFTER work has started		
Occupancy Without Certificate	2X	Double Fee
Applies to U&O issued for existing occupancy		
Special Testing		
Required to determine compliance due to concealed construction/work completed prior to obtaining permits		Cost plus 10% or applicant proof of compliance deemed necessary
PA STATE FEE for all permits	\$4.50	per each Permit
Residential Construction (Primary Use Structures)		
New Single Family Dwelling	\$1,535.00	Up to 2,500 sf
		\$0.30 per sf additional
Modular/Manufactured	\$914.00	
Decks	\$397.00	
Addition	\$732.00	
Alterations	\$329.00	
Roofing Replacement	\$136.00	
Electrical Permit	\$204.00	
Mechanical Permit	\$204.00	
Plumbing Permit	\$204.00	
Demolition permit	\$162.00	
Re-submission of Plans	\$136.00	

DESCRIPTION	FEES
Residential Construction (Primary Use Structures) - continued	
Re-inspection fee	\$136.00
Permit renewal fee	\$181.00
<i>Note: Electrical, Plumbing, Mechanical Permits and Fees are Additional depending on nature of the project.</i>	

Non-Residential Construction	
New Construction and Additions	\$2,048.00 Base Fee
Covers Plan Review only. Inspection @ Hourly Rate	
New Multi-Family Dwelling (3 or more units)	\$1,535.00 per unit to 2500sf +
Covers Plan Review only. Inspection @ Hourly Rate	\$0.30 per sf additional
Alterations/Miscellaneous	\$988.00 Base Fee
Covers Plan Review only. Inspection @ Hourly Rate	
Change of Use/Occupancy Classification	\$361.00 Permit Only
Plan Review	\$114.00 per Hour
General Inspections	\$114.00 per Hour
Electrical, Plumbing, Mechanical Inspections	\$114.00 per Hour
Clerical	\$48.00 per Hour
Roofing	\$377.00 Base Fee
Demolition	\$377.00 Base Fee
Permit Renewal	\$181.00
<i>Note: Electrical, Plumbing, Mechanical Permits and Fees are Additional depending on nature of the project.</i>	

Erosion and Sedimentation Controls disturbance > 1,500 sf	
Residential	\$504.00 Base Fee
Covers Plan Review only. Inspection @ Hourly Rate	\$114.00 per Hour
Non-Residential	\$611.00 Base Fee
Covers Plan Review only. Inspection @ Hourly Rate	\$114.00 per Hour
Escrow	\$500.00

Stormwater Management Fees	
Residential/Agricultural	\$389.00 Base Fee
Covers Plan Review only. Inspection @ Hourly Rate	\$114.00 per Hour
Non-Residential	\$679.00 Base Fee
Covers Plan Review only. Inspection @ Hourly Rate	\$114.00 per Hour
Escrow	\$700.00 up to 5 Lots
	\$120.00 per Lot add'l.

Detached Accessory Structures exceeding 200 sf	
Garages/Accessory Structures	\$593.00 Base Fee
Electrical, Plumbing and Mechanical Permits are Additional	

DESCRIPTION	FEES
Detached Accessory Structures less than 200 sf	
Residential assessor building (shed)	\$100.00 Base Fee
Electrical, Plumbing and Mechanical Permits are Additional	
Non-Residential assessor building	\$150.00 Base Fee
Swimming Pools	
Above-ground Pool	\$298.00 24" or greater
Inground Pool	\$960.00
Covers Plan Review only. Inspection @ Hourly Rate	
Hot Tub/Spa	\$299.00
Covers Plan Review only. Inspection @ Hourly Rate	\$114.00
Driveways	
Residential	\$191.00
Covers Plan Review and up to 2 inspections	
Non-Residential	\$292.00
Covers Plan Review only. Inspection @ Hourly Rate	\$114.00
Sidewalks and Walkways	\$310.00 Inspection
Miscellaneous	\$114/hour
Retaining Walls > than 4 ft high	\$310.00
Covers Plan Review only. Inspection @ Hourly Rate	\$114.00
Photovoltaic (Solar) Systems	\$401.00
EV Charging Stations	\$310.00
Standby Generator	\$310.00
UCC Building Code Board of Appeals	
Application Fee	\$750.00
Each Continuance	\$750.00
UCC Board of Appeals Hearings require six (6) copies of Application and supporting documentation.	

SPECIAL PERMITS, LICENSES, ROAD OCCUPANCY
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Special Permits for items not listed in the Fee Schedule Resolution

Fee established by the Borough Manager on a case-by-case basis, utilizing the estimated costs to the Borough, made necessary by reason of the request or application

DESCRIPTION	FEES
Borough Road Occupancy Permit	
Utility	\$100.00 Base Fee plus
Excavation in ROW	\$10.00 per sq.yd.
Driveway	
Residential	\$75.00
Commercial	\$100.00

State Highway Occupancy Permit
Requires approved PennDOT Highway Occupancy Permit

Petition to Vacate Public Street/Paper Street/ROW \$200.00 Base Fee
\$1,000.00 Escrow

Liquor License Transfer Application \$2,000.00

Police Reports and/or Services must be requested through the Perkasio Police Department directly.

MISCELLANEOUS ADMINISTRATION AND LABOR FEES
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Photo Copies

Letter and Legal size (black)	\$0.25 per Page
Letter and Legal size (color)	
Plan Sheets (third-party)	
17" x 11"	\$1.00 per Sheet
24" x 36"	\$15.00 per Sheet
45" x 35"	\$25.00 per Sheet

Note: Additional RTKL Fees may apply as outlined in Appendix B.
Copy fees estimated to exceed \$50.00 shall be prepaid.

Fax Charges \$2.00 per Page

Certification of Record \$25.00

Notary Public \$5.00

Publications

Comprehensive Plan of 2020	\$30.00
Parking Study of 2021	\$20.00

Checks Returned for Insufficient Funds \$25.00

DESCRIPTION	FEES
Postage Charges	
US Mail First Class Envelope	\$1.00 per Envelope Plus Postage cost
Bulk Shipping via UPS, FedEx, USPS	Actual Cost
Deed Registration	\$10.00 per Deed
IRS Mileage Allowance	See Appendix C
Manpower and Equipment Charges	
Road Crew	
Foreman	\$60.00 per Hour
Laborer	\$45.00 per Hour
Equipment	
Dump Truck	\$150.00 per Hour
Loader	\$200.00 per Hour
Miscellaneous	\$50.00

ZONING-RELATED PERMITS AND FEES
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Commercial Use Permit	\$150.00
Zoning Determination and/or Certification	\$100.00
Registration of Non Conforming Uses or Structures	\$100.00
Floodplain Determination	\$50.00
Temporary Trailer Permit	\$50.00 0 to 3 mths. \$100.00 3 to 6 mths.
Fence Permits	\$40.00
Sign Permits	
First 12 square feet	\$75.00 Base Fee
Each additional sq. ft. up to 60	\$7.50 each sf
Each additional sq. ft. over 60	\$10.00 each sf

DESCRIPTION	FEES
Zoning Hearing Board - requires 15 copies of full Application	
Residential Applications	\$400.00 Base Fee Plus
	\$1,000.00 Escrow
Commercial Applications	\$500.00 Base Fee Plus
	\$2,500.00 Escrow
Requests for Zoning Ordinance, Map or Zoning Change Amendment	
Residential	\$500.00 Base Fee Plus
	\$2,500.00 Escrow
Commercial	\$500.00 Base Fee Plus
	\$7,500.00 Escrow
Curative Amendment or Challenges to Validity of Ordinance or Map	\$7,500.00 Base Fee
Special Exception	
Residential	\$400.00 Base Fee Plus
	\$1,000.00 Escrow
Commercial	\$500.00 Base Fee Plus
	\$2,500.00 Escrow
Conditional Use	\$500.00 Base Fee
	\$2,000.00 Escrow

PROFESSIONAL SERVICES ESCROW REQUIREMENTS

A Professional Services Escrow Account shall be required to be deposited with the Borough at the time of the initial Plan application. The applicant and/or developer shall establish a Professional Services Escrow Account to reimburse Sellersville Borough for the reasonable and necessary expenses incurred for review of all Applications, reports, plans, and the inspection of the improvements by the Borough's professional consultants, solicitor, and/or engineers. Such expenses shall be reasonable and in accordance with the ordinary and customary fees charged by the Borough Solicitor, Engineer, and any other consultant for work performed for similar services in Sellersville Borough.

However, in no event shall the fees exceed the rate or cost charged by the Borough Solicitor, Engineer or other consultant when such fees are now reimbursed or otherwise imposed on an applicant. Borough-incurred professional fees shall be billed in accordance with the attached professional fee schedule and Borough administrative expenses shall be reimbursed at 10% per billing and a minimum of \$10.00 per bill. A Professional Services Agreement (PSA) is required as part of the submission process.

When the Professional Services Escrow Account gets below fifty percent (50%) of the original escrow monies deposited, the applicant is required to replenish the account back to the original escrow amount.

Any amounts remaining upon completion in Sketch Plan Professional Services Escrow Account may be rolled over into the Escrow Account established for the Preliminary submission; amounts remaining upon completion in Preliminary Professional Services Escrow Account may be rolled over into the Escrow Account established for the Final submission. Unused escrow shall be returned to the owner/developer.

SUBDIVISION AND LAND DEVELOPMENT

DESCRIPTION	FEES
Formal Sketch Plan Review - requires 18 copies of full submission	
Minor Subdivision/Lot Line Change (no new streets)	\$300.00 Fee
Major Subdivision (fronting unimproved or nonexistent roads)	\$600.00 Fee
	\$2,500.00 Escrow
Preliminary Plan Submission - requires 18 copies of full submission	
Lot Line Change	\$300.00 Fee
	\$2,500.00 Escrow
Residential Minor Subdivision/Land Development	\$500.00 Fee Plus \$50.00 per Dwelling Unit
	\$2,500.00 Escrow
Non-Residential Land Development	\$750.00 Fee Plus \$50.00 per 1,000 SF area
	\$10,000.00 Escrow

DESCRIPTION

FEES

Major Subdivision/Land Development

\$1,000.00 Fee
\$15,000.00 Escrow

Final Plan Submission - requires 18 copies of full submission

Lot Line Change

\$100.00 Fee
\$2,500.00 Escrow

Residential Minor Subdivision/Land Development

\$500.00 Fee Plus
\$50.00 per Dwelling Unit
\$2,500.00 Escrow

Non-Residential Land Development

\$750.00 Fee Plus
\$50.00 per 1,000 SF area
\$10,000.00 Escrow

FEES IN LIEU OF DEDICATION OF LAND AND/OR PUBLIC IMPROVEMENTS

Public Improvements

Compliance with all Ordinance requirements is expected and should be the starting point of all applications. Waiver requests to the Sellersville Borough Subdivision and Land Development Ordinance are subject to the discretion of Borough Council and should not be assumed to be granted. The Borough Engineer shall determine the estimated cost of any requested waiver of public improvements. This estimated cost shall be multiplied by fifty percent (50%), which shall be the recommended adjusted BASE LEVEL contribution in lieu of the required improvements. The final contribution in lieu of the Public Improvements is at the sole discretion of Borough Council based on the following factors:

- Credit for off-site road improvements not required by ordinance
- Credit for additional open space being provided above that required by ordinance
- Credit for on-site improvements not required by ordinance
- Credit for reduction in the total number of proposed lots versus the number permitted
- Other credits as deemed appropriate by Council in consideration of other benefits provided

DESCRIPTION

FEES

Park and Recreation Land

Residential

\$2,500.00 per Dwelling Unit

Non-Residential

\$2,500.00 per 4,000 sf area

RENTAL UNIT LICENSING AND INSPECTION FEES

DESCRIPTION	FEES
Rental Unit Licensing and Inspection Fees	
License Fee renewable every three years	\$100.00 per Unit
Re-Inspection Fee (upon Notice of Violation)	\$75.00 per Unit
Re-Instatement Fee (following License revocation)	\$100.00 per Unit
Appeal of Code Decision to Borough Council	\$500.00 per Unit
	\$2,500.00 Escrow

RECREATION FACILITY FEES

DESCRIPTION	FEES
Recreation Facility Rentals and Use Fees	
B. F. Druckenmiller Softball Fields	
Lights Used	\$30.00 per game
Day Game (no lights)	\$20.00 per game
Tournaments	\$30.00 per team, per day
Requires list of participating teams	
Seasonal Field Use for Practice	
Flat Rate up to 25 practice sessions	\$100.00 per 25 sessions
Use of Batting Cages	N/C
Snack Shack Concession Rental	\$150.00 per season
Pavilion Rental	
Druckenmiller Pavilion	\$10.00 Fee
	\$100.00 Escrow
Lake Lenape Areas	\$100.00 Escrow
Special Event Permits - over 50 participants requires Council approval - allow 45 days	
Non-Profit Event	\$50.00 Base Fee
For-Profit Event	\$100.00 Base Fee
Road Closure	\$60.00
Police Services	Per Hour Per PPD

Renter assumes all responsibility for damages, including any damage caused by attendees of events and visiting teams during games and tournaments. Failure to maintain facilities shall result in loss of privileges and possible legal action.

SEWER RATES, FEES, AND CONNECTION CHARGES

DESCRIPTION

FEES

Sewer Service Rates for All Users

Minimum Charge first 300 cf (Ord. Chapter 121-18.A)	\$65.00
Between 300 cf and 50,000 cf (plus uniform charge)	\$4.60 per 100 cf add'l.
All use above 50,000 cf (plus uniform charge)	\$3.55 per 100 cf add'l.
Late Payment Fee	10% of outstanding balance
Reconnection Fee (after shutoff)	\$25.00
Sewer Certification	\$50.00 after hours
Checks Returned for Insufficient Funds	\$20.00 per parcel
	\$25.00

Note: Past due balances at time of Shut-Off Notice must be paid by cash, certified check, money order or credit card.

New Connections

Tapping Fees	\$6,875.00 per EDU
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On-Lot Systems

Note: When public Water and sewer are available within a reasonable service distance, public connection is required. In the event that connection is not feasible, DEP approval of an Act 537 Plan revision and Sewage Facilities Planning Module is required.

Act 537 Planning Module Review	\$150.00 Fee
	\$2,500.00 Escrow
Operations and Maintenance Agreement	\$150.00 Fee
	\$1,000.00 Escrow

TRASH RATES AND CHARGES

Quarterly Collection Fee (twice-weekly pickup)	\$90.00
Late Payment Fee	10% of outstanding balance
Trash Certification	\$20.00
Checks Returned for Insufficient Funds	\$25.00

Note: Past due balances at time of Shut-Off Notice must be paid by cash, certified check, money order or credit card.

MEMO

Date: January 2, 2024

To: Borough Council
All Staff

From: Eileen M. Bradley

Re: 2024 Bid Limits and Mileage Allowance

On November 4, 2011, Governor Corbett signed into law Act 84 of 2011, increasing Public Bidding Limits for municipal purchases. The Act also calls for an annual adjustment based in the CPI. This will make our jobs a little easier and enable Sellersville Borough to better manage taxpayers' dollars.

Effective January 1, 2024, the following are guidelines for purchasing goods and services:

PURCHASE/CONTRACT AMOUNT	BIDDING REQUIREMENT
Below \$12,600	No formal bidding requirements
\$12,600 to \$23,200	Written or Phone quotes from three (3) vendors
Greater than \$23,200	Advertised bid awarded to lowest bidder

Note that this is a slight increase in the limits from 2023.

Public bidding thresholds will be modified annually based on the Pennsylvania Department of Labor and Industry Consumer Price Index Adjustment of Base Amounts and are published annually in the Pennsylvania Bulletin around mid-December.

When making purchases in the New Year and annually thereafter, make sure you follow the new guidelines as outlined above. Each year, a new memo will be issued to reflect any CPI change that may be issued by PA L&I.

Additionally, the Internal Revenue Service sets rates for mileage reimbursement each year in mid-December. The IRS rate for 2024 increased to \$0.67 per mile. Note that this is a 0.02 increase from the 2023 rate.

NOTICES

DEPARTMENT OF LABOR AND INDUSTRY

Consumer Price Index Adjustment of Base Amounts on Bids Effective January 1, 2024

[53 Pa.B. 8005]
[Saturday, December 23, 2023]

Each year the Department of Labor and Industry (Department) is required by the following statutes to publish changes to the base amounts triggering the requirement for public bids, telephonic bids or separate bids, or both, for certain contracts. The Department is required to announce the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U): All Items (CPI-U) for the United States City Average for the 12-month period ending September 30 of each year. The Department utilizes the most current nonseasonally adjusted series, as published by the United States Bureau of Labor Statistics (BLS), which at present uses 1982—1984 as the index base period (set equal to 100). The percentage change for the 12-month period ending September 30, 2023, is 3.7%.

The change to the base rate is determined as follows:

1) Calculate the percentage change in CPI-U (I) from September 2022 to September 2023. This is derived as $I = (CPI_{23} - CPI_{22})/CPI_{22}$, where the subscripts refer to September 2023 and 2022 values of CPI-U. As reported by the BLS these values are $(307.789 - 296.808)/296.808 = +10.981/296.808 = +3.6997\%$, which when rounded to 1 decimal place = 3.7%. (This was also reported as 3.7% in Table A of the BLS News release on the Consumer Price Index Summary for September 2023.)

2) The legislation puts a floor of 0 and a cap of 3% on the percentage change to be utilized in the calculations (technically these restrictions are on the Preliminary Adjusted Base (PAB), defined in step 4, however this is mathematically equivalent). The truncated value of the percentage change to be used in the adjustment formula is denoted as PC, resulting in:

a) $PC = I$, for $0 \leq I \leq 3\%$,

b) $PC = 0$, for $I < 0$ and

c) $PC = 3\%$, for $I > 3\%$.

3) The base value (either original for new legislation or the prior year's PAB) is designated as B and the product of B and PC (determined previously) is P. (There are different values of the base depending on the entity and the type of bid, so technically B could be designated with 2 subscripts. For illustration purposes, the subscripts are omitted.) Then $P = B * PC$. A common value for the base amount in 2023 for a public bid is \$22,547.55. (The other two prior PABs, which are this year's bases for a variety of bid types, were \$12,187.86 and \$30,469.66.) For example, using $B = \$22,547.55$, results in $P = \$22,547.55 * 3.0\% = \676.43 . (Since $I = 3.7\%$, $PC = 3\%$ as stated previously in 2c).

4) Then the Preliminary Adjusted Base, PAB = P + B, which reduces to \$676.43 + \$22,547.55 = \$23,223.98.

5) The Final Adjusted Base Amount, FAA, (which is used as the limit for the next year that is 2024) is the PAB rounded to the nearest 100. Therefore, the FAA = \$23,200.00.

Entity and Legislation Public Bid	Final Adjusted Base Amount for Use in 2024		
	Written/ Telephonic Bid	Separate Bids	Concessions
The County Code (16 P.S. §§ 1216-B, 1801—1803, 1955, 2317 and 2650)	\$23,200	\$12,600	\$23,200
County Correctional Institutions (61 Pa.C.S. § 1735)	\$23,200	\$12,600	\$23,200
Second Class County Code (16 P.S. §§ 3112, 5001, 5155, 5407, 5511-A, 5517 and 5704.1)	\$23,200	\$12,600	\$23,200
Public School Code (24 P.S. §§ 1-120, 5-511, 7-751, 8-807.1, 14-1405-A, 17-1715-A and 17-1749-A)	\$23,200	\$12,600	\$23,200
Public School Code, Thaddeus Stevens College of Technology (24 P.S. § 19-1913.1-B)	\$23,200		
Public School Code, State System of Higher Education (24 P.S. §§ 20-2003-A.1 and 20-2010-A)	\$23,200		
Prevention and Control of Floods, Flood Control Districts (32 P.S. §§ 662 and 662.1)	\$23,200		
Housing Authorities (35 P.S. § 1551)	\$23,200	\$12,600	
Intergovernmental Cooperation (53 Pa.C.S. §§ 2308, 2311 and 2312)	\$23,200	\$12,600	
General Municipal Law, Flood Control (53 P.S. § 2863)	\$23,200	\$12,600	
Political Subdivisions Joint Purchases Law (53 P.S. § 5432)	\$23,200	\$12,600	
Parking Authorities (53 Pa.C.S. § 5511)	\$31,400	\$12,600	
Municipal Authorities (53 Pa.C.S. § 5614)	\$23,200	\$12,600	
Second Class County Code—Residential Finance Authorities (16 P.S. § 5208-A)	\$23,200	\$12,600	
Public Auditorium Authorities Law (53 P.S. § 23851)	\$23,200	\$12,600	
Third Class City Code (11 Pa.C.S. §§ 11901.1, 11901.2, 11901.4, 11902, 11903.1 and 11909)	\$23,200		\$23,200
Boroughs and Incorporated Towns (8 Pa.C.S. §§ 1402, 1403 and 1405)	\$23,200	\$12,600	\$23,200
Incorporated Towns (53 P.S. §§ 53202, 53202.1, 53203, 53203.1 and 53205)	\$23,200	\$12,600	\$23,200
First Class Township Code (53 P.S. §§ 56802, 56803 and 56805)	\$23,200	\$12,600	\$23,200

Second Class Township Code (53 P.S. §§ 68102 and 68107)	\$23,200	\$12,600	\$23,200
Economic Development Financing Law (73 P.S. § 382)	\$23,200	\$12,600	
Metropolitan Transportation Authorities (74 Pa.C.S. § 1750)	\$31,400		\$23,200

[Pa.B. Doc. No. 23-1768. Filed for public inspection December 22, 2023, 9:00 a.m.]

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Bottom



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

standard mileage rate is chosen.

Notice 2024-08 [PDF](#) contains the optional 2024 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2024 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

Page Last Reviewed or Updated: 14-Dec-2023