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**M E M O R A N D U M**

TO: Agency Finance Directors

FROM: Tonia L. Morris, CPA  
Assistant Comptroller General

SUBJECT: New Mileage Rate

DATE: December 9, 2013

The 2013-2014 General Appropriations Act in Proviso 117.21.J provides for mileage reimbursements at the standard business mileage rate established by the Internal Revenue Service. Beginning on January 1, 2014, the Internal Revenue Service rate will be 56 cents per mile (IRS Revenue IR 2013-95). Reimbursement for trips taken on or after January 1, 2014, will be at the rate of 56 cents per mile.

As a reminder, the same proviso in the General Appropriations Act also directs a reimbursement rate of 4 cents per mile less than the standard business mileage rate when an employee chooses to use his or her personal vehicle when a motor pool vehicle is reasonably available. This rate will change to 52 cents per mile for reimbursement for trips taken on or after January 1, 2014.

If you have any questions regarding this matter, please contact me at [tmorris@cg.sc.gov](mailto:tmorris@cg.sc.gov) or at 803-734-2347.