

United States Senate
WASHINGTON, DC 20510

June 10, 2026

The Honorable Scott Bessent
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, D.C. 20220

The Honorable Frank Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Avenue NW
Washington, D.C. 20224

Dear Secretary Bessent and Chief Executive Officer Bisignano:

Given exceptional increases in fuel costs this year, I request that the Internal Revenue Service (IRS) analyze current gasoline prices and, if appropriate, make a mid-year adjustment to the 2026 optional standard business mileage reimbursement rate.

Gas prices have increased dramatically since the beginning of the year, largely due to President Trump's war on Iran.¹ In January 2026, when the current mileage reimbursement rate was set, average retail cost of gasoline was \$2.93 per gallon.² In May 2026, that cost rose to \$4.60 per gallon.³ This places a significant burden on small business owners and workers.⁴

As you know, the IRS is authorized to set the standard business mileage rate each year under 26 U.S.C. § 274(d). The IRS has made mid-year adjustments four times since 2005. In 2005, 2008, and 2011, higher business, medical, and moving rates were applied mid-year "in recognition of recent gasoline price increases."⁵ Most recently, in 2022, the IRS again made a mid-year adjustment to mileage rates due to "recent increases in the cost of fuel."⁶

¹ Emily Gee, *State-by-State Increases in Gas Prices Since Trump's War on Iran*, Center for American Progress (Apr. 23, 2026), <https://www.americanprogress.org/article/state-by-state-increases-in-gas-prices-since-trumps-war-on-iran>.

² *U.S. All Grades All Formulations Retail Gasoline Prices*, U.S. Energy Information Administration (Jun. 2, 2026), https://www.eia.gov/dnav/pet/hist/LeafHandler.ashx?n=p&s=emm_epm0_pte_nus_dpg&f=m.

³ *Id.*

⁴ Anthony A. Cilluffo and Brendan McDermott, *Internal Revenue Service (IRS) Standard Mileage Rates*, Congressional Research Service (Feb. 17, 2026), <https://www.congress.gov/crs-product/IN12320>.

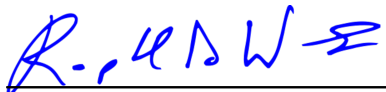
⁵ *IRS Increases Mileage Rate Until Dec. 31, 2005*, IR-2005-99, Internal Revenue Service (Sept. 9, 2005), <https://www.irs.gov/pub/irs-news/ir-05-099.pdf>; *IRS Increases Mileage Rates Through Dec. 31, 2008*, IR-2008-82, Internal Revenue Service (Jun. 23, 2008), <https://www.irs.gov/pub/irs-news/ir-08-082.pdf>; *IRS Increases Mileage Rate to 55.5 Cents per Mile*, IR-2011-69, Internal Revenue Service (Jun. 23, 2011), <https://www.irs.gov/pub/irs-news/ir-11-069.pdf>.

⁶ *Announcement 2022-13: Optional Standard Mileage Rates*, Internal Revenue Service (Jun. 9, 2022), <https://www.irs.gov/pub/irs-drop/a-22-13.pdf>.

Given this precedent, and the exceptional rise in gasoline prices that we have seen so far this year, I encourage the IRS's full and fair consideration, consistent with all agency rules and regulations, of my request to review and, if appropriate, make a mid-year adjustment to the 2026 optional standard mileage reimbursement rate.

I look forward to working with you to properly account for these significant increases in the price of gas and, more importantly, to protect Americans whose livelihoods depend on the price at the pump.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Warnock" with a stylized flourish at the end.

Raphael Warnock
United States Senator