

Title: Administrative Policy Vehicle Options for Elected Officials	Policy No. Part 2, Board Administration Chapter 4, Vehicle Usage Section 1
	Effective Date November 20, 2018
Policy Custodian Finance and Information Technology	Adoption/Revision Date November 20, 2018

Adopting Resolution(s): CC18-384

References (Statutes /Resos/Policies): C.R.S. 30-2-102(3)(e), 30-2-103, 30-2-108(c); PB90-4; Treasury Regulation 1.274-5(k)(6)(ii); CC91-24, CC04-627, CC07-469, CC07-531, CC07-567

Procedure: County Vehicle and Vehicle Allowance Record Keeping for Elected Officials

Purpose: This policy establishes the vehicle and mileage reimbursement options for Elected Officials.

Policy: Vehicle Options for Elected Officials

A. County Commissioners, Treasurer, Clerk and Recorder, Assessor

1. The County Commissioners, Treasurer, Clerk and Recorder, and Assessor may choose to drive a county vehicle, receive mileage reimbursement for use of their personal vehicle, or drive a county motor pool vehicle.
2. County Vehicle Option: The county may provide a county-owned vehicle and shall pay all operating expenses for such vehicle. Operating expenses do not include tolls or parking for non-business purposes.
 - a. The County Vehicle Option requires recording and certification of personal mileage, commuting mileage and business mileage. The Accounting Division shall request certified records on an annual basis. The County will rely on that certification as documentation of the personal, business, and commuting use to assure compliance with state statutory requirements.
 - b. Personal Mileage records must be certified. Personal Mileage must be reimbursed to the county in the amount calculated by the Accounting Division pursuant to Treasury Regulations.
 - c. Commuting Mileage records must be certified. The value of any commuting mileage will be reported as income for income tax purposes as determined by applicable Treasury Regulations.
 - d. Business Mileage records must include the date, location, and business purpose and be certified to avoid having the value included as taxable income. Tolls incurred during business mileage will be paid by the county.
 - e. Elected Officials may designate an amount to be withheld from their pay check. The difference between the amount withheld and the amount to be reimbursed for personal mileage will be paid or refunded in a reconciliation at intervals to be determined by the Accounting Division.
3. Mileage Reimbursement Option: The county may reimburse commuting mileage and business mileage for personal vehicles.

- a. Business Mileage records must include the date, location, and business purpose and be certified to be reimbursed. Business mileage shall be reimbursed by the county at the statutory rate for mileage, and the county will not include that amount as taxable income.
 - b. Commuting Mileage records must be certified. The value of any commuting mileage will be reported as income for income tax purposes as determined by applicable Treasury Regulations.
 4. Motor Pool Vehicle Option: The County Commissioners, Treasurer, Clerk and Recorder, Assessor may use a county motor pool vehicle for business purposes only.
- B. Sheriff, Coroner, and District Attorney
1. The Sheriff, Coroner and District Attorney may choose to drive a county vehicle or receive mileage reimbursement for use of their personal vehicle.
 2. County Vehicle Option: The county may provide a county-owned vehicle and shall pay all operating expenses for such vehicle. Operating expenses do not include tolls or parking for non-business purposes.
 - a. The County Vehicle Option requires recording and certification of personal mileage when not on call. The Accounting Division shall request certified records on an annual basis.
 - b. The law enforcement exception to the IRS regulations allows the Sheriff, Coroner, and District Attorney to commute in their county vehicles without taxation on the value of the benefit if they meet the requirements of Treasury Regulation 1.274-5(k)(6)(ii).
 3. Mileage Reimbursement Option: The county may reimburse business and commuting mileage at the statutory rate for mileage if a county owned vehicle is not used.
 - a. Business mileage and Commuting mileage records must include the date, location, and business purpose and be certified to be reimbursed. Business and commuting mileage shall be reimbursed by the county at the statutory rate for mileage, and the county will not include that amount as taxable income.
 4. Other options as allowed by State Statutes.