

Title: Administrative Policy Vehicle Options for Elected Officials and Executive Officers	Policy No. Part 2, Board Administration Chapter 4, Vehicle Usage Section 1
	Effective Date January 1, 2007
Policy Custodian Administrative Services	Adoption/Revision Date December 18, 2007

Adopting Resolution(s): CC07-567

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

Purpose: This policy establishes the Vehicle and Mileage Reimbursement Options for elected officials and executive officers.

Policy: Vehicle Options for Elected Officials and Executive Officers

A. Elected Officials (except Sheriff, Coroner, and District Attorney)

1. Elected Officials may choose one of the following options:
 - a. County Vehicle: Elected Officials may choose to have the County provide a county-owned vehicle. The County shall pay all operating expenses for such vehicle. The Elected Official must reimburse the County for any personal use of the County vehicle.
 - b. Mileage Reimbursement: Elected Officials may choose to have the County reimburse their commuting mileage and their business mileage if they do not drive a County Vehicle.
2. Record Keeping for County Vehicle Option
 - a. Personal Mileage: The Elected Official must track all personal mileage and reimburse the County for the value of personal mileage in the amount calculated by the Accounting Division pursuant to Treasury Regulations.
 - b. Elected Officials will certify to the County their business and commuting use. The County will rely on that certification as documentation of the business and commuting use of the vehicle to assure compliance with state statutory requirements that vehicles be used for business purposes.
 - c. Commuting Mileage: The County will report the value of commuting use as determined by applicable Treasury Regulations as income to the Elected Official for income tax purposes.
 - d. Business Mileage: Beginning December 1, 2007, Elected Officials must provide to the Accounting Division annually when requested records of their mileage indicating the date, location, and business purpose of their business use of their vehicle if they wish to avoid having the value of the business use of their vehicle included in their taxable income. Submission to Accounting of records for years prior to December 1, 2007 is optional.

- 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. Record Keeping for Mileage Reimbursement Option

- a. Business Mileage: Elected Officials will track all business mileage for which they seek reimbursement and certify to the Director of Accounting or other designee of the Board of County Commissioners the date, location, and business purpose of their business use of their vehicle. 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 to the Elected Officials.
- b. Commuting Mileage: Elected Officials who track their commuting mileage shall be reimbursed by the County for commuting mileage. The value of commuting use as determined by applicable Treasury Regulations will be reported as income for income tax purposes.
- c. Elected Officials cannot be reimbursed for mileage when using a County vehicle.

B. Sheriff, Coroner, and District Attorney

1. The Sheriff, Coroner and District Attorney may choose one of the following options:

- a. County Vehicle: The Elected Official may choose to have the County provide a county-owned vehicle. The County shall pay all operating expenses for such vehicle.
- b. Mileage Reimbursement: The Sheriff, Coroner, and District Attorney may keep records of their business and commuting mileage and have this mileage reimbursed by the County at the statutory rate for mileage.
- c. Other options as allowed by State statute.

2. Record Keeping for County Vehicle Option

- a. 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 1.274-5T(k)(6)(ii).
- b. The Sheriff, Coroner, and District Attorney shall track and reimburse the County for their personal mileage when they are not on call.

3. Record Keeping for Mileage Reimbursement Option

- a. Business and Commuting Mileage: The Sheriff, Coroner, and District Attorney shall track all business mileage and commuting mileage and shall certify to the Director of Accounting or other designee of the Board of County Commissioners the date, location, and purpose of their business use of their vehicle. Business and commuting mileage shall be reimbursed by the County at the statutory rate for mileage.

C. Executive Officers

1. Executive officers may choose to have the County provide a Vehicle Allowance, or if they had a county vehicle prior to the effective date of this policy, they may choose a County Vehicle.
 - a. Vehicle Allowance. Each Executive Officer will receive a monthly vehicle allowance that will be taxable as income.
 - b. County Vehicle. Any Executive Officer who has been issued a County Vehicle prior to the effective date of this policy may continue to have that option. In accordance with IRS regulations, the value of the vehicle will be included as taxable income to the employee to the extent business use of the vehicle is not documented by date, location and business purpose.
 - c. Any Executive Officer who accepts a County Vehicle or Vehicle Allowance may not also be reimbursed for mileage.