

CHAPTER 4 PERSONNEL

4.01 Use of County Owned Vehicles.

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- (1) **Purpose.** The purpose of this ordinance is to prohibit county employees from making any personal use of county vehicles except as permitted under 26 C.F.R. 1.274-6T(a)(3) of the Code of Federal Regulations, Internal Revenue Regulations, as such may be amended.
- (2) **Personal Use Prohibited.** No county employee may, except as provided, make any personal use of any county-owned or operated vehicle.
 - (a) This section shall not apply to the use of a county vehicle for commuting to and from the employee's jobsite when, in the judgment of the employee's supervisors, the interests of the county require the employee to take such county vehicle home and commute to and from work with such county vehicle.
 - (b) This section shall not forbid employees from making minimal personal use of county vehicles with the permission of their immediate supervisor.
- (3) **Personal use valuation.** Each employee who is required to commute to and from work with a county vehicle shall reimburse the county or consent to the inclusion as gross income of the employee, the sum of \$1.50 per commuting trip. If not reimbursed, such sum shall be subject to regular withholding of federal income taxes, state income taxes and social security taxes.
- (4) **Recordkeeping.** Any employee who is given the use of a county automobile who is required to commute to and from work in the County car shall maintain a logbook showing the business or personal use, by mile, of the car. Such logs shall be maintained at least weekly by the employee, and shall be deposited with the county clerk at the end of each calendar year.
- (5) **Definitions.** As used in this ordinance:
 - (a) "Commuting Trip" means a one-way trip from either the home to the jobsite or the jobsite to the home, as the case may be, and not a roundtrip of home to jobsite to home.
 - (b) "Personal Use" means any use which is for the benefit or enjoyment of the employee, or is not in pursuit of the business or interests of the county, or is in

pursuit of a business or trade other than that of the county, as provided in 26 C.F.R. 1.274-6T(e)(5), as such section may be amended.

(c) “Employee” does not include a county elected official.

(History: Res. 02/17/1986; Res. 2014-11-06; Res. 2016-06-04)