

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) RE



Date: 11/12/2015

Weekly Agenda Date: 11/17/2015

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Patrick Gill, County Auditor

SUBJECT: Commuting Rule Resolution

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Give Direction

Other: Informational

Attachments

WORDING FOR AGENDA ITEM: Consideration of a resolution designating certain county employees to commute with county owned vehicles.

EXECUTIVE SUMMARY: In order for county employees to fall under the IRS commuting rule, the county must require employees to commute with county owned vehicles for a bona fide business reason.

BACKGROUND: The County has been allowing certain employees to commute in county owned vehicles. Upon review, it has been determined that in order for employees to qualify under the IRS commuting rule, the County should have documentation in place to support the requirement to commute.

FINANCIAL IMPACT: Certain employees will be subject to withholding for a taxable benefit.

RECOMMENDATION: Approve this resolution at the December 8th Board meeting.

ACTION REQUIRED / PROPOSED MOTION: Place this item on the agenda for the December 8th Board meeting as an action item.

RESOLUTION NO. _____

A RESOLUTION DESIGNATING CERTAIN COUNTY EMPLOYEES REQUIRED TO COMMUTE WITH COUNTY OWNED VEHICLES

WHEREAS, in certain instances a bona fide County purpose exists for an employee to be assigned a County owned vehicle to perform services for the County and to commute between work and the employee's residence, and

WHEREAS, personal use of County owned vehicles is prohibited with the exception of County employees required by the Board of Supervisors to commute in County owned vehicles, and

WHEREAS, County employees do not use County owned vehicles for personal purposes other than required commuting and de minimis personal use,

BE IT THEREFORE RESOLVED by the Board of Supervisors, Woodbury County, Iowa, hereby requires the Building Services Director, the Emergency Services Director, the Planning and Zoning Director, certain employees designated by the Woodbury County Conservation Board, certain employees designated by the County Engineer, certain employees designated by the Siouxland District Health Board, certain employees designated by the Woodbury County Emergency Management Commission and certain employees designated by the County Sheriff to commute in County owned vehicles.

BE IT FURTHER RESOLVED that certain County employees required to commute in County owned vehicles that are not commuting in qualified nonpersonal use vehicles, clearly marked police, fire or public safety officer vehicles, or unmarked law enforcement vehicles used by a fulltime law enforcement officer authorized to carry firearms, execute warrants and make arrests will be subject to the Internal Revenue Service fringe benefit commuting rule and reported as such by the County Auditor to the Internal Revenue Service.

BE IT FURTHER RESOLVED that all other County employees unless authorized by the county on an infrequent basis are prohibited from using a County owned vehicle for a commuting trip.

SO RESOLVED this day of November, 2015