

RESOLUTION 2007 - 05

**RESOLUTION TO ESTABLISH POLICY ON  
TAKE HOME COUNTY VEHICLES**

WHEREAS, there is a need to establish a policy control on take home County vehicles; and

WHEREAS, the previous Resolution 2007-03 has caused confusion, and pursuant to IRS rules such policy is necessary to determine the non-cash fringe benefit of such take home vehicles and to provide vehicles that are qualified as non-personal use vehicles not subject to fringe benefits considerations.

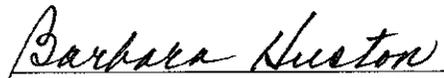
NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of LaPorte County that:

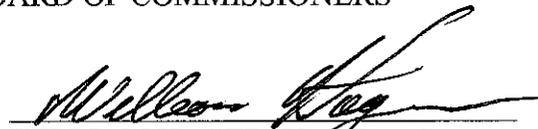
1. That this policy pertains to all County owned vehicles that are taken home and to establish which are considered a taxable fringe benefit and which are qualified non-personal use vehicles.
2. Qualified non-personal vehicles are not considered a taxable fringe benefit and are those vehicles for which employees are required to go home and are on an "on-call" status and must respond to an emergency from home.
3. Other than police vehicles, such County vehicles on an "on-call" status are not to be used for personal purposes.
4. All other County employees that are authorized a vehicle to take home shall have the same included in their income as a non-cash fringe benefit in the amount of Seven Hundred Fifty Dollars (\$750.00) based on the commuting value rule.
5. All employees subject to the commuting value rule will keep daily records of the use of such assigned vehicle to include:
  - a. Date
  - b. Beginning and ending mileage

- c. Destination
- d. Business purpose
- e. Personal use mileage
6. Records of use will be maintained by each department or office for two (2) years.
7. Vehicles of elected officials if taken home will be treated as a non-cash fringe benefit and such benefit will be treated either under the auto lease rule or the cents per mile rule, whichever is the lesser.
8. The automobile lease rule will be based on
  - a. The fair market value of the vehicle
  - b. Annual lease value (based on a four (4) year lease term
  - c. 5.5¢ per mile if fuel is provided
9. As to the cents per mile rule, such non-cash fringe benefit shall be determined at 44.5¢ per mile only if:
  - a. The regular business use must be fifty percent (50%) of the total annual mileage
  - b. The fair market value is less than threshold
  - c. The vehicle is driven at least ten thousand (10,000) miles per year

DATED this 15<sup>th</sup> day of May, 2007.

LAPORTE COUNTY BOARD OF COMMISSIONERS

  
BARBARA HUSTON, President

  
WILLIAM HAGER, Vice President

  
MIKE BOHACEK, Member

ATTEST

  
TERESA SHUTER, Auditor