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02/16/16

RESOLUTION NO. 12,335

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

WHEREAS, the County is required by the Internal Revenue Service to meet certain criteria in order for the use of employer provided vehicles to comply with the commuting valuation rule, and

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

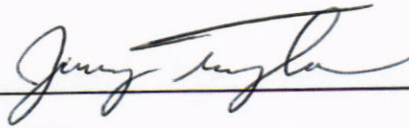
WHEREAS, Woodbury County reasonably believes County employees do not use County owned vehicles for personal purposes other than required commuting and de minimis personal use,

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, the Rural Economic Development 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 16th day of February, 2016

Board Chair: 

Attestation: 