

RESOLUTION 90- 58

RESOLUTION ADOPTING A COUNTY PROVIDED VEHICLE POLICY RELATING TO TAXABLE FRINGE BENEFITS

WHEREAS the Nassau County Board of County Commissioners is to comply with Internal Revenue Service Regulation 1.61-21 regarding taxable employee fringe benefits.

WHEREAS the Nassau County Board of County Commissioners wishes to establish written procedures regarding county vehicle use relating to taxable fringe benefits.

NOW, THEREFOR BE IT RESOLVED by the Board of County Commissioners the following policy:

- A. The commuting value method for determining the taxable fringe benefit to employee is to be used. Rate for 1990 is \$1.50 per one-way (\$3 round-trip) commute to/from employee's primary work location. If more than one employee commutes in the same vehicle, the rate applies to each commuter.
- B. The following employee positions require the employee to commute to/from work due to (state reasons such as job responsibilities, vehicle security concerns-list employee positions):

To be announced at a later date

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- C. County vehicles are prohibited from personal use other than commuting and de minimus personal use (such as a stop for lunch or for an personal errand on the way between work and home) and the employee does not use the vehicle for any other personal use.
- D. Personal use value of the vehicle due to commuting is included in the employee's gross pay, as non-pay wages, and corresponding withholding income tax and FICA tax calculations.
- E. Employees commuting in county-provided vehicles will complete PR-1, "County Provided Vehicles," and notify the Payroll Department of any changes to it. The Payroll Department will calculate the value and number of days worked in payperiod times \$3 or \$1.50 if one-way. It is the employee's responsibility to notify Payroll in writing if he worked but did not commute to/from work in a county provided vehicle. Failure to notify Payroll in writing will result in non-commuting day's benefit value included in gross wages and withholding and FICA deducted.

F. EXCLUSIONS. The following types of vehicles are exempted from both the recordkeeping and taxation requirement: (1) clearly marked police and fire vehicles; (2) unmarked law enforcement vehicles when used for authorized purposes and operated by a full-time law enforcement officer; (3) delivery trucks with seating only for the driver, or only for the driver plus a folding jump seat; (4) flatbed trucks; (5) cargo carrier with over a 14,000-pound capacity; (6) school and passenger buses with over a 20-person capacity; (7) ambulances; (8) hearses; (9) bucket trucks; (10) cranes and derricks; (11) forklifts; (12) cement mixers; (13) dump trucks; (14) garbage trucks; (15) specialized utility repair trucks; (16) tractors; (17) certain pickup trucks and vans clearly marked with permanently affixed decals or special painting or other advertising. Pickup trucks must be equipped with at least one of the following: a hydraulic lift gate, permanently installed tanks or drums, permanently installed side boards or panels materially raising the level of the sides of the bed of the truck, or other heavy equipment such as an electric generator, welder, boom, or crane. A van must have a seat only for the driver or the driver and one other person, and either permanent shelving has been installed that fills most of the cargo area, or the cargo area is open and the van constantly carries merchandise, material, or equipment

used in county business.

EFFECTIVE DATE: January 1, 1990.

ADOPTED this 23rd day of January, 1990.

BOARD OF COUNTY COMMISSIONERS

NASSAU COUNTY, FLORIDA

*Jimmy J. Hightower*  
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CHAIRMAN

ATTEST:

*[Signature]*  
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EX-OFFICIO CLERK