

## STATE OF COLORADO

## EXECUTIVE CHAMBERS

136 State Capitol  
Denver, Colorado 80203-1792  
Phone (303) 866-2471



Richard D. Lamm  
Governor

EXECUTIVE ORDER

## REIMBURSEMENT FOR PERSONAL USE OF STATE VEHICLES

- WHEREAS, Section 24-30-202(22), CRS, provides that "...no employee shall have the authority to grant to himself or to any other employee under his supervision any perquisite, nor shall any employee receive any perquisite without full payment therefor, except as provided for by statute or by the rules of the controller..."; and
- WHEREAS, Chapter 1, Section 1.25 of the Fiscal Rules of the Controller states "It is the intent of these rules that State-owned automobiles be used for official State business only, and not for personal purposes"; and
- WHEREAS, Chapter 2, Section 7.32.01 of the Fiscal Rules of the Controller states "An employee using a State-owned vehicle between home and office must reimburse the state..." and "...it is intended that the State should not bear the expense of any employee commuting to or from their private residence..."; and
- WHEREAS, the rate of reimbursement to the State for incidental personal and commuting use of State vehicles of \$.11/mile as set by directive of the Executive Director of the Department of Administration, has not been changed in over five years; and
- WHEREAS, Internal Revenue Service regulations issued in December 1985 effective January 1, 1986 require the taxation of the value of fringe benefits provided to employees, and the regulations specifically require reporting of the value of unreimbursed personal and commuting use of State-owned vehicles as income to the employee, and the IRS considers \$.21/mile the standard for valuing the benefit use of a moderately priced vehicle driven at least 10,000 miles per year;

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NOW THEREFORE, I, Richard D. Lamm, Governor of the State of Colorado, pursuant to the authority vested in me under the statutes and Constitution of the State of Colorado, DO HEREBY ORDER THAT:

1. All State employees are to reimburse the State for personal and commuting mileage in State-owned vehicles in accordance with the Fiscal Rules of the Controller at the rate of \$.21/mile or the rate set by Section 24-9-104, CRS, whichever is greater.
2. The State Controller issue procedures for all State agencies to comply with proper Internal Revenue Service reporting of employee income relating to fringe benefits.

GIVEN under my hand and the Executive Seal of the State of Colorado, this 4<sup>th</sup> day of February, A.D. 1986.



Richard D. Lamm  
Governor

