TOWN OF SUNAPEE VEHICLE POLICY

Per IRS ruling the Town of Sunapee has adopted a Vehicle Policy. All Town owned vehicles will comply to the following regulations:

- All Town owned vehicles will be used for Town purposes only, except for de minimus personal use, as allowed by the IRS.
- 2) On call Department Heads may be authorized to commute. If there is a change in personnel (on-call Dept. Heads) the vehicle useage should be reviewed.
- 3) Commuting is considered a taxable benefit. At the end of the year the employee will provide to the Selectmen's office the completed reports indicating vehicle use.
- 4) If there is a change in the use of the vehicle there must be prior approval by the Board of Selectmen. The Selectmen will meet with the Dept Head to determine the proper use of the vehicle.
- 5) When the Dept. Head is on vacation or leave the vehicle will be left at Department location to be used by other authorized personnel.
- 6) All other town vehicles will be garaged at the Department location. Commuting is not allowed by unauthorized employees. If commuting is authorized for specific occasions the employee must report number of days used for IRS reporting.
- 7) The police are exempt from IRS reporting as long as the vehicle is clearly marked as a police vehicle. (The IRS has ruled that the on-call status of police officers is of a more critical nature.)

Date: 4//13/92

Board of Selectmen

Charite Weinstein

Richard Smith

Fred Gallup