Resolution 1986-1

A RESOLUTION SETTING FORTH A WRITTEN STATEMENT OF THE TOWN'S POLICY OF NO PERSONAL USE BY TOWN EMPLOYEES OF TOWN-PROVIDED VEHICLES

WHEREAS, under Section 132 of the Internal Revenue Code of 1954, a Town-provided vehicle that is used by a Town employee may be treated as a fringe benefit to the employee where the employee uses the vehicle for personal use, and

WHEREAS, to establish that such vehicle is not used for personal purposes in order to meet the substantiation requirements imposed on such property for tax years beginning after 1985 by Code Section 274, an employer can prepare a written statement of its policy of no personal use of a Town-provided vehicle by an employee,

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of La Jara, Colorado, as follows:

1. Any vehicle owned or leased by the Town of La Jara and provided to any one or more of its employees for use in the Town's business or governmental purposes, when not being used for Town business or governmental purposes, must be kept on the Town's premises except when it is temporarily located elsewhere for repairs, maintenance, and matters of a similar nature.

2. Under the Town's written policies as herein set forth, no employee of the Town may use any of the Town's owned or leased vehicles for personal purposes other than de minimis use, such as a stop for lunch between two different places of employment or work duty.

3. In adopting this Resolution, the Board of Trustees of the Town of La Jara reasonably believes that no Town employee uses any Town-owned or leased vehicle, other than de minimis use, for any personal purpose.

4. The Board of Trustees of the Town of La Jara finds and determines that no Town employee using a Town-provided vehicle now lives or is able to live on any part of the Town's business or governmental premises.

5. Notice of the Resolution shall be given to all Town employees as soon as is reasonably possible after its adoption.

INTRODUCED, PASSED, ADOPTED, AND APPROVED this 8th day of January, 1986.

TOWN OF LA JARA

BY: Calvin C Graber Mayor
CALVIN C. GRABER, Mayor

ATTEST:

Helen J. Hutchins
Helen J. Hutchins,
La Jara Town Clerk