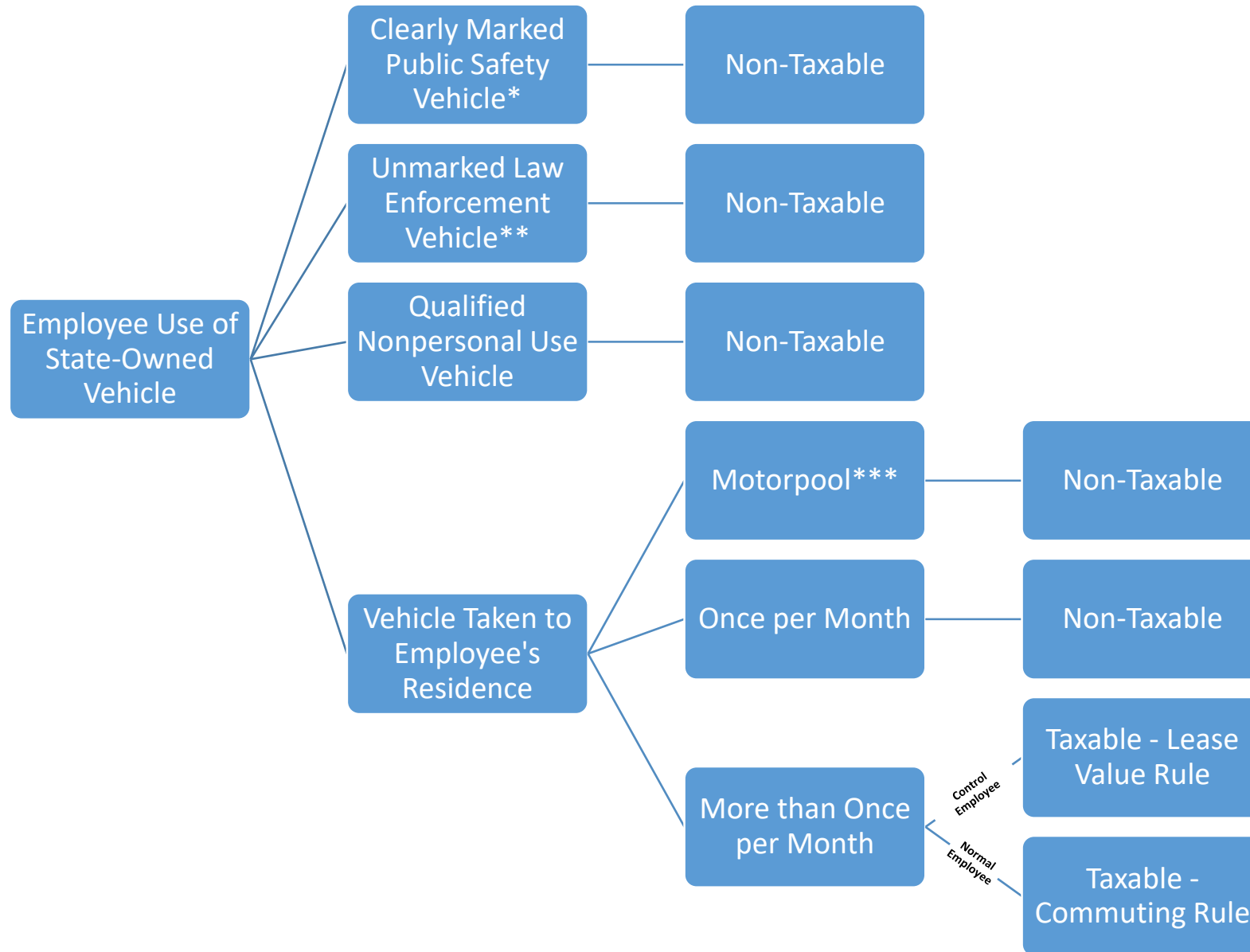


Taxability of State-Owned Vehicles Flow Chart



*Employee must also be a Public Safety Officer. IRS Publication 5137

**Employee must also be a Law Enforcement Officer. IRS Publication 5137

***Assuming the employee's Motorpool use is in compliance with State Statute and Rule. CRS 24-30-1112/1113, OSC Fiscal Rule 9-6