

**USE OF SYSTEM – OWNED VEHICLES
(excluding student transportation buses)**

6.14.4

All vehicles purchased by or otherwise owned by the Lee County Board of Education shall be used exclusively for educational purposes as defined by the Board and in accordance with the terms indicated herein.

Vehicle Assigned to Superintendent

Any vehicle assigned to the Superintendent is subject to this policy unless said policy is in conflict with any employment contract entered into by the Superintendent and Board.

Vehicles Assigned to Employees

Vehicles may be assigned to certain employees as directed by the Superintendent. In these situations, based upon the nature of the employee's duties, the employee may be required to take the vehicle home, i.e., use the vehicle for commuting. This determination will be based upon the specific nature of the employee's duties and could change for individual employees if said duties are amended to where no business purpose is served by requiring the employee to take the vehicle home. Impacted employees will be notified of this requirement upon being provided a vehicle and notified if there is a change in business use as defined by the Superintendent.

Personal Use

Vehicles assigned an employee are intended for business use only. Personal use is strictly prohibited, with the exception of commuting (for specific, designated employees) and de minimis personal use reasonably connected to a business use.

Taxation of Employees

The Board will account for the employee's use of the vehicle for commuting by including an appropriate amount (i.e., \$1.50 per one-way commute) in the employee's gross income. This treatment applies to a specific list of employees required to take their assigned vehicles home.

REFERENCE(S):

HISTORY:

ADOPTED: DECEMBER 9, 2014