

Marion County Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Special Use of School Vehicles	Descriptor Code: 3.402	Issued Date: 05/15/01
		Rescinds: 3.402	Issued: 12/15/97

1 **BOARD-OWNED VEHICLES**

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3 The director of schools shall recommend for board approval a list of Board-owned vehicles to be assigned
4 to positions requiring full-time use. Such use shall be restricted to commuting to and from job-related
5 sites and must comply with IRS requirements,¹ including implications for reporting taxable income.
6 Employees assigned full-time use of Board-owned vehicles shall be on call twenty-four (24) hours a day
7 to perform services required by their job responsibilities. Other than commuting to and from work, use
8 of these vehicles for personal use is prohibited.
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36 Legal Reference:

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38 1. Internal Revenue Code § 61;
39 ¶ H-2230 Methods for Valuing the Use of
40 Employer-Provided Vehicles
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