

OREGON ACCOUNTING MANUAL		Number 50.30.00.PO
Oregon Department of Administrative Services State Controller's Division		Effective Date November 1, 2002
Chapter	Tax Issues	.1 OF .1
Part	Fringe Benefits – Vehicles	
Section		Approval

Authority **ORS 283.395**
OAR 125-155
IRS Regulations §§1.61-21, 1.162-2(d)
IRS Publication 15-B

- .101 Use of state-owned vehicles for any personal purpose is not allowed, per ORS 283.395. OAR 125-155 provides rules for the use of state vehicles.
- .102 Situations exist where there is a distinct advantage for a state agency to have an employee garage a state vehicle at home. OAR 125-155-0600(2) requires that agencies perform a cost benefit analysis before approving such vehicle assignments. Further, vehicles assigned to be garaged at the home of a state employee must be a benefit to the state and must meet one of the following conditions:
 - a. Assigned, normal duties require the driver to frequently travel to urgent, unscheduled field work after hours. The mere possibility of being called out is not sufficient. Call-outs must actually occur with justifiable frequency.
 - b. The driver's home is his or her official duty station from which he or she engages in virtually full-time field work away from the office or motorpool.
 - c. It will clearly reduce state paid time to permit a driver to park a state vehicle at home while on temporary assignment away from the duty station.
 - d. Other circumstances caused by state business in which home garaging will clearly reduce direct costs to the agency.
- .103 If an assigned vehicle garaged at home is used to commute to the employee's duty station, that use is a taxable fringe benefit. IRS regulations require the value of the use to be reported as taxable income on the employee's W-2 form.
- .104 Ongoing use of a state vehicle when a state employee is on call 24 hours a day and is assigned a specially equipped state vehicle such as a police car with lights and sirens does not violate ORS 283.395. OAR 125-155-0900(9) permits only the Governor, the Director of the Department of Corrections, the Adjutant General of the Oregon Military Department and the Superintendent of State Police to use specially equipped vehicles at all times and places. All others must comply with OAR 126-155-0600.
- .105 There may be occasional instances when the agency may allow an employee to park a state vehicle at home when the departure is so early or the return so late that it is impractical to pick up or return the vehicle to the motor pool on the same day. Good judgment should be exercised and the circumstances well documented.