

## Official County Business

- The County may pay traveling expenses or reimburse traveling expenses for certain individuals as described in this policy for travel related to official County business:
  - Elected officials.
  - County employees.
  - Volunteers performing substantial services for the County.
  - The County will not pay travel related expenses for guests accompanying the County official or employees that are not employed by the county (spouse, children, etc).

## Travel Expenses related to Official County Business include the following:

- Mileage rate of \_\_\_\_\_ per mile for use of a personal vehicle while conducting official County business.
  - Elected officials opting to receive the monthly travel allowance as allowed by 19 O.S. § 165 will only be eligible for mileage reimbursement for travel in a personal vehicle outside of the county. Such mileage will begin: *(choose one option below)*
    - (a) at the point in which the official leaves for the out of county travel. This could be the individual's home, the county barn, etc.
    - (b) at the county line
    - (c) at the courthouse
- Hotel expenses for overnight travel when overnight travel is necessary.
  - If the travel on official county business can be conducted within the hours of a normal work day, the county will not be responsible for overnight lodging.
- Meals (unless the County has adopted a per diem policy):
  - The County will pay only the customary three meals per day per individual.
  - The County will reimburse/pay for meals up to \$\_\_\_\_\_ per individual. The individual will be responsible for costs in excess of this amount.
  - The County will not pay for snacks, drinks (not associated with a meal), or for alcohol.

*(Choose one option below)*

a: If the meal is not associated with overnight travel, it will be a taxable fringe benefit to the individual.

<OR>

b: The County will not reimburse for meals not associated with overnight travel

- Tips - not to exceed \_\_\_\_% of the total bill.
- Tolls – with proper documentation:
  - Receipts
  - Printout from Oklahoma Turnpike Authority detailing tolls associated with a particular route.
- Airfare.
- Parking fees.
- Other means of travel as deemed necessary by the County.

## **Travel in a County-Owned Vehicle**

- Upon approval of the department head, county employees may drive a county-owned vehicle for travel on official county business.
  - No mileage reimbursement may be claimed by an individual for travel in a county-owned vehicle.
- Commuting: when it is necessary for the employee or County Official to drive a county-owned vehicle to and from work, the county will account for the taxable fringe benefit as required by current IRS regulations. See IRS Publication 15-B related to the following:
  - Commuting Rule for employees.
  - Lease-value Rule for elected officials.

*This does not apply to deputies driving patrol cars.*

- When an elected official opts to receive the monthly travel allowance for in county travel in accordance with 19 O.S. § 165, he or she will not be eligible to drive a county-owned vehicle for in county travel.

## **Per Diem *(Remove this paragraph if the County has not adopted a per diem policy)***

- In lieu of reimbursing for meals and incidental expenses associated with overnight travel the County has adopted a per diem policy.
  - The County will reimburse per diem costs in accordance with the current per diem rates published on the GSA website at [www.gsa.com](http://www.gsa.com) .

*Note: Meal receipts are not necessary for per diem travel claims.*

## Lodging Tax/Sales Tax

- When the County pays for in-state lodging directly, the county will be exempt from lodging tax in most cases. Exemptions are dictated by the local taxing jurisdiction imposing such tax.
- If an individual pays personally for lodging and claims reimbursement, lodging tax may apply.
- This is also applicable for in-state sales tax; the county is exempt but an individual paying personally is not. The employee/official may include sales tax on their travel claim for reimbursement.

## Travel Claims

- Individuals shall submit OSAI form #1117 for reimbursement of travel expenses related to official County business.  
Form #1117 is available on OSAI website:  
<https://www.sai.ok.gov>
- The travel claim shall have the following documentation attached:
  - Itemized receipts
  - For toll roads the employee may obtain receipts or print and attach documentation from the Oklahoma Turnpike Authority at <https://www.pikepass.com/toll/TollCalculator.aspx>
  - For overnight travel - documentation of official county business (meeting agenda, class certification letter, etc).
- The map mileage will be figured using the statewide mileage table on the Oklahoma Department of Transportation Website <http://www.okladot.state.ok.us/hqdiv/p-r-div/howfar/okmile.htm> or other GPS map\_\_\_\_\_.
- Vicinity mileage is the mileage incurred in addition to the map mileage available on the statewide mileage table. For example, business miles traveled to location not listed in the table, miles traveled around a metro location to conduct official business, business miles traveled from an individual's residence which is not located in or near the cities listed in the mileage table. Vicinity miles will be figured using:
  - GPS
  - Odometer readings
  - Other mapping program

*(choose any or all deemed appropriate for your county)*

This official travel policy of \_\_\_\_\_ County was adopted by the governing board on \_\_\_\_\_ Updated: \_\_\_\_\_.

## Related Statutory Guidance

### **Title 19 Oklahoma State Statutes:**

**§ 160:** An item appropriated in the budget of a county officer other than the county election board for compensating regular employees of the office may not be expended for extra help or for payment of travel expenses. From, and only from, an item in the budget for his office wherein appropriation is made separate from paying regular or permanent deputies may a county officer make expenditures for extra help or travel expenses. This act shall not apply to counties with a population over three hundred thousand (300,000) at the last decennial census.

**§ 161:** As used in this act:

1. "County officer" means the county clerk, county commissioner, county assessor, district court clerk, county treasurer and county sheriff;
2. "Deputy" means one or more regular employees appointed to assist a county officer in the performance of the official duties of the county officer;
3. "Traveling expenses" means reimbursement for mileage, meals, lodging, toll road fees, parking fees, telephone and other ordinary expenses incurred, except meals and lodging incurred within the county unless the meals were during a county association school, seminar or training; and
4. "Voluntary instruction" means one or more schools, courses, conferences, institutes and meetings which are available and are attended by a county officer or deputy as a discretionary training supplement to the duties of any office covered by this act.

**§ 163:** Each county officer or his deputy shall be entitled to reimbursement for all traveling expenses incurred in the performance of official duties. All expenses shall be paid upon sworn itemized claims.

**§ 165:** A. In lieu of reimbursement for traveling expenses within their county each county commissioner and sheriff may receive a monthly travel allowance of Six Hundred Dollars (\$700.00). In lieu of the reimbursement for traveling expenses authorized by law for each county officer, each county assessor may receive a monthly travel allowance of Five Hundred Dollars (\$600.00), and each county clerk, court clerk and county treasurer may receive a monthly travel allowance of Four Hundred Dollars (\$500.00). Each such county officer may be subject to the penalty provided by Section 166 of this title for failure to attend the meetings specified in that section.

B. All newly elected county officials shall be reimbursed by their respective counties for any approved training provided before such official takes office. Such training expenses shall be reimbursed in January when such official takes office.

C. The provisions of this section and Sections 163 and 164 of this title shall not prevent the emergency use of a county-owned vehicle or county-owned equipment by a county officer when such county officer

is acting on behalf of the county or when such use is related to county business. As used in this subsection, "emergency" means an unforeseen combination of circumstances or the resulting state that calls for immediate action.

**§ 166:** Failure of a county officer to attend any school, conference or meeting unless excused prior thereto shall cause the county officer to forfeit his right to the monthly travel allowance provided by Section [165](#) of this title for the month in which such school, conference or meeting is held. The directing state officer or agency head shall notify the county clerk of the county of the forfeiture of such county officer. Any county, county officer or deputy may join his respective state, national or international association, including but not limited to, the National Association of Counties, the International Association of Assessors and the International Association of Clerks, Recorders, Election Officials and Treasurers. It shall not be mandatory for a county officer or his deputy to attend any meeting, school, institute or conference sponsored or held by anyone other than a state officer or agency head, but if funds are available for travel to such meeting, school, institute or conference, either within or outside this state, from funds appropriated for traveling expenses in addition to the monthly travel allowance provided by Section [165](#) of this title, then it shall be lawful for such traveling expenses to be paid from such travel funds so appropriated to the county officer or his deputies.

**§ 168:** Persons who are not county employees, but who are performing substantial and necessary services to the county on a voluntary basis without compensation which have been directed and approved by a county officer, shall enjoy the protection of sovereign immunity of the state to the same extent as a paid employee. Such persons may be reimbursed for expenses incurred during authorized official travel pursuant to the State Travel Reimbursement Act, Section 500.1 et seq. of Title 74 of the Oklahoma Statutes, or for training expenses, provided it is indicated on the claim the person is not a county employee, a description of services performed is entered, and the officer, by his approval of the claim, certifies such services were substantial, necessary and germane to the duties and functions of the county office.

### **Also see:**

- **State Travel Reimbursement Act 74 O.S. §§ 500.1 to 500.37**
- **IRS Publication 15B ( <https://www.irs.gov/uac/about-publication-15b> )**