Second Regular Session Seventy-second General Assembly STATE OF COLORADO

REENGROSSED

This Version Includes All Amendments Adopted in the House of Introduction SENATE BILL 20-071

LLS NO. 20-0176.01 Nicole Myers x4326

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A BILL FOR AN ACT

101 CONCERNING CLARIFICATION REGARDING THE USE OF A STATE-OWNED

102 MOTOR VEHICLE BY AN EMPLOYEE OF A STATE AGENCY TO

103 TRAVEL AWAY FROM HOME.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <u>http://leg.colorado.gov/</u>.)

Legislative Audit Committee. Current law authorizes the executive director of a state agency to assign a state-owned motor vehicle to an officer or employee of the state agency (officer or employee) for commuting. A state-owned motor vehicle may also be used by an officer or employee for traveling away from home in connection with his or her



Amended 2nd Reading January 27, 2020

SENATE

job responsibilities. Pursuant to federal internal revenue service regulations, the commuting use of a state-owned motor vehicle is taxable to an officer or employee while the use of a state-owned motor vehicle for traveling away from home is not taxable to an officer or employee.

Currently, a state-owned motor vehicle may be parked at an officer or employee's residence for more than one day per month only if the executive director of the state agency has assigned the vehicle to the officer or employee. The parking limitation does not distinguish between use of the state-owned motor vehicle for commuting and use of the vehicle for traveling away from home. This has caused confusion among state agencies regarding whether use of the vehicle is taxable to the officer or employee when a vehicle is parked at an officer or employee's residence for more than one night for the purpose of traveling away from home rather than for commuting.

The bill clarifies the provision regarding the number of nights a state-owned motor vehicle may be parked at an officer or employee's personal residence and specifies that the limitation does not apply if the officer or employee is using the state-owned motor vehicle for the purpose of traveling away from home. In addition, the bill clarifies that commuting does not include traveling away from home as defined by the federal internal revenue service and that an officer or employee shall not use a state-owned motor vehicle for commuting unless such use is authorized pursuant to law.

- 1 Be it enacted by the General Assembly of the State of Colorado:
- 2

SECTION 1. In Colorado Revised Statutes, 24-30-1113, amend

- 3 (2)(a) as follows:
- 4

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24-30-1113. Assignment of vehicles to state agency officers or employees - report to legislative audit committee - definition - repeal.

(2) (a) The executive director of a state agency or the executive director's
designee may assign a state-owned motor vehicle that has been assigned
to the state agency pursuant to section 24-30-1112 to an officer or
employee of the state agency for conducting state business and
commuting. Commuting includes traveling from an officer's or
employee's personal residence to one or more regular places of business
BUT DOES NOT INCLUDE TRAVELING AWAY FROM HOME AS DEFINED BY THE

1 FEDERAL INTERNAL REVENUE SERVICE. A state-owned motor vehicle may 2 be parked at the personal residence of an officer or employee of a state 3 agency for more than one day per month only if the state agency has 4 assigned the vehicle to the officer or employee ____pursuant to this section 5 OR IF THE OFFICER OR EMPLOYEE IS USING THE VEHICLE TO TRAVEL AWAY 6 FROM HOME. AN OFFICER OR EMPLOYEE SHALL NOT USE A STATE-OWNED 7 MOTOR VEHICLE FOR COMMUTING UNLESS SUCH USE IS AUTHORIZED 8 PURSUANT TO THIS SECTION. The assignment of a state-owned motor 9 vehicle pursuant to this section must comply with the requirements of 10 section 24-30-1112.

11 SECTION 2. Act subject to petition - effective date. This act 12 takes effect at 12:01 a.m. on the day following the expiration of the 13 ninety-day period after final adjournment of the general assembly (August 14 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a 15 referendum petition is filed pursuant to section 1 (3) of article V of the 16 state constitution against this act or an item, section, or part of this act 17 within such period, then the act, item, section, or part will not take effect 18 unless approved by the people at the general election to be held in 19 November 2020 and, in such case, will take effect on the date of the 20 official declaration of the vote thereon by the governor.