



division of
**Fleet
Operations**

UTAH RULE R27-3-7

- (1) An agency Executive Director may approve commute or take home use when one or more of the following conditions exist.
- (a) 24 hour Emergency On Call
 - (b) Virtual Office
 - (c) Practical Use
 - (d) Compensation Vehicle

Please refer to the complete Rule for more detail at adminrules.utah.gov



Take Home, Commute and Personal Use of Vehicles

VEHICLE USE STANDARDS

Personal use of a state-owned vehicle is **never** allowed without the direct authorization of the State Legislature and there are only ten drivers in the state with this level of approval. However, when certain criteria are met, a vehicle may be taken to the employee's home or to a nearby state-owned facility overnight. As per rule, our respective agencies are required to monitor and track which drivers are allowed such privileges with state-owned vehicles. Please take this opportunity to familiarize yourself with the take home and commute use rules found at <https://adminrules.utah.gov>

Why this is a critical aspect to drivers and your agency?

The purpose of this required process is to give the individual employee and the department enough information to understand all the laws, rules and policies surrounding take home and commute use of the vehicle. We also need to protect our state employees from IRS tax penalties. It is required that the drivers receive authorization for take home or commute use from their Executive Director on an annual as per Rule R27-3-6(1)

“Agencies with drivers who have been granted commute, take-home, or personal use privileges shall establish internal policies to enforce the commute, take-home, and personal use standards established in this rule” Utah Rule R27-3-9

WHOM DO I CONTACT IN FLEET IF I HAVE A QUESTION ABOUT TAKE HOME AND COMMUTE USE OF A VEHICLE?

If you have any questions regarding take home or commute use of a state-owned vehicle, please contact Ashley Tracy for any help or training you may need. Her contact info is as follows;
Ashley Tracy – (801) 957-7274 – atracy@utah.gov

WHAT IS THE DIFFERENCE BETWEEN “TAKE HOME” AND “COMMUTE USE”?

The difference between take home and commute use all comes down to whether or not your vehicles are exempt from IRS daily fringe benefits. According to the IRS, anyone who is assigned a commute use vehicle is subject to the IRS commuting rule found in IRS publication 15-B. The cost of commuting or “Commute use” from the employee's home to his or her regular place(s) of work is considered to be income (which is adjusted by Finance so not to take away from net pay) by the IRS and is taxable under the law. Take Home vehicles are speciality or up fitted vehicles and are exempt from the IRS tax **and is the responsibility of the agency to track and keep a record of the reasons for the IRS exemption**. Please refer to IRS publication 15-B for a list of exemptions. <https://www.irs.gov/pub/irs-prior/p15b--2021.pdf>