

School Transportation Vehicles (Use of Safety Belts)

District-owned vehicles shall not be made available to any employee of the district for personal or family use. Exceptions to this policy may be made only upon the prior approval of the Board of Education or its designee.

The superintendent or designee shall approve or deny requests submitted in writing by district employees for use of district-owned vehicles in carrying out school-related activities during those times of the year when schools of the district are not in regular session.

The Board reasonably believes that except for *de minimis* use (the value of which is so minimal that accounting for the use would be unreasonable or administratively impractical) employees should not use district vehicles for any personal purpose.

Use of safety belts

The use of safety belts in school transportation vehicles is mandatory for all personnel using vehicles that are equipped with safety belts.

Operators of all school vehicles equipped with safety belts shall not begin to move the vehicle until all occupants are belted.

Personal use

1. When not in use, district vehicles shall be secured on district property except when there is a need for the vehicle to be temporarily located elsewhere for repairs, trips or as approved by the superintendent or designee.
2. No employee shall use district vehicles for personal purposes other than *de minimis*.

Commuting

1. For *bona fide* non-compensatory business reasons, the district may require certain employees to commute to and/or from work in district-owned vehicles.
2. Employees required to commute in district vehicles shall not use the vehicle for personal purposes other than commuting or *de minimis* personal use.

3. For those employees required to commute in district vehicles, the district shall account for the commuting use by including the amount specified by current IRS regulations in the employee's gross income.
4. The superintendent is considered a control employee and shall use either the lease value or cents per mile method as determined by IRS regulations for computing taxable income relating to personal use.

Adopted: February 28, 1968
Revised: May 25, 1988
Revised: September 27, 1995
Reviewed: November 27, 2007
Revised: November 11, 2015

LEGAL REFS.: IRS Rules and Regulations, §§61.132, 274(d), 3102, 3402
P.L. 99-44
C.R.S. 42-4-236 (children must be placed in a child restraint system that is appropriate for the child's size and age)