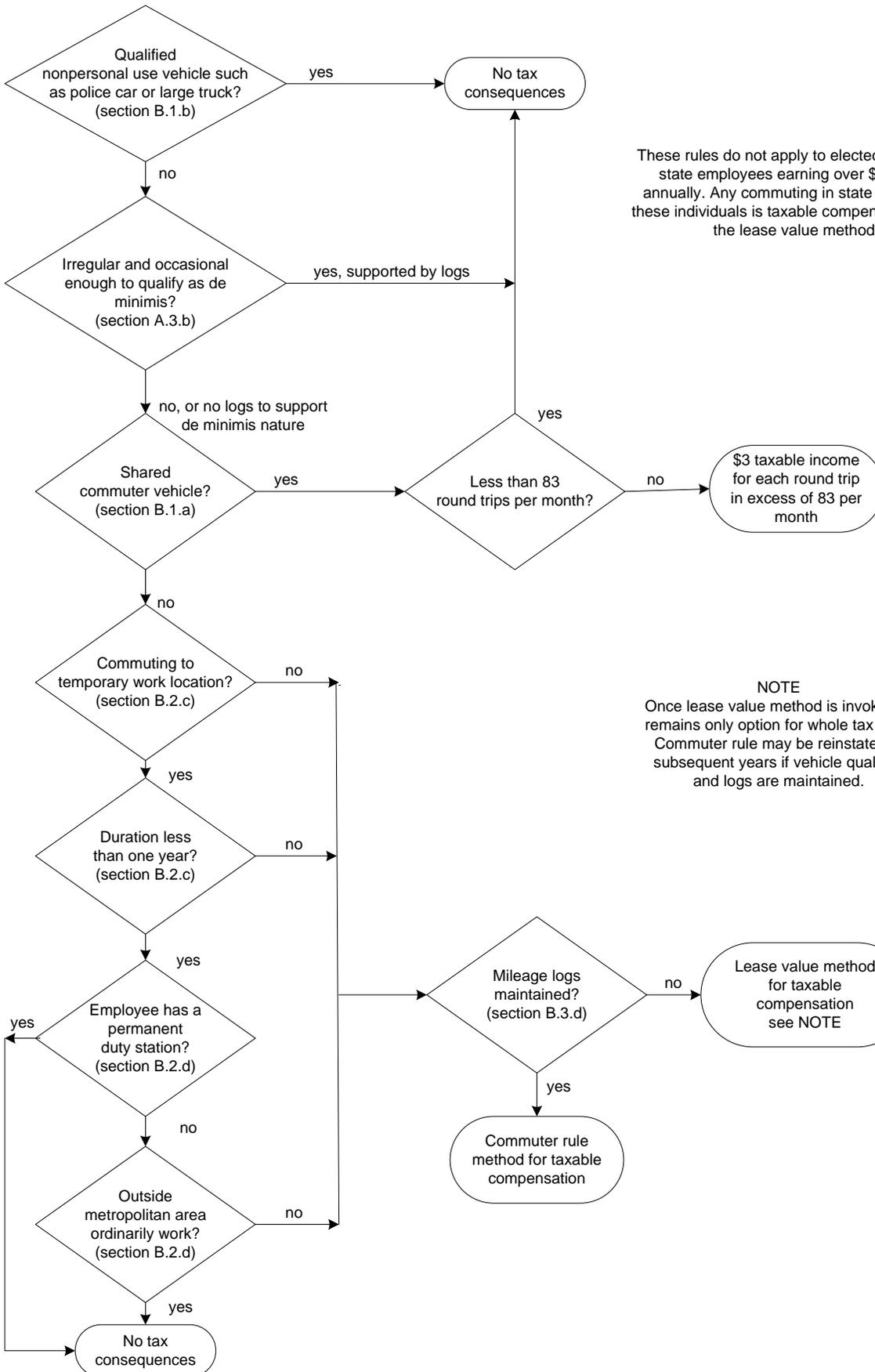


Driving State Vehicles Home Has Tax Consequences for Employees



These rules do not apply to elected officials or state employees earning over \$148,700 annually. Any commuting in state vehicles by these individuals is taxable compensation using the lease value method.

NOTE
Once lease value method is invoked, it remains only option for whole tax year. Commuter rule may be reinstated in subsequent years if vehicle qualifies and logs are maintained.