

A. USE OF PORT VEHICLES

Port vehicles are assigned certain employees for the benefit of the Port, their respective departments, and the public. All persons furnished with a vehicle by the Greater Lafourche Port Commission shall abide by the following usage guidelines.

1. Port vehicles are to be used under the following circumstances: conducting Port business, commuting to and from work, and conducting incidental personal business within the Port's jurisdiction while en route to work or while on Port business. Port business is defined as on regular or special duty.
2. In accordance with IRS guidelines, the following procedures are adopted:
 - a. Any taxable fringe benefit to employees who are assigned a Port vehicle will be treated as taxable on December 31 of that year.
 - b. Only Social Security (if applicable) and Medicare taxes will be withheld and included on the employee's W-2.
 - c. The annual period for determining the taxable benefit to the employee will be January 1 to December 31.
3. Passengers are allowed in Port vehicles when transportation is part of an approved use.
4. Vehicles are to be operated by Port employees covered under the Port auto liability insurance policy and any person whom the employee designates to operate the vehicle when the employee deems it necessary.
5. All Port vehicles shall be operated in accordance with state and local traffic laws and departmental policies and procedures.
6. Employees shall operate vehicles with reasonable prudence to conserve its usefulness and preserve its operating efficiency.
7. The employee is at all times responsible for the assigned vehicle and all equipment in it.
8. The employee shall not drive or operate the Port owned vehicle in such a manner as to reflect discredit to the agency.
9. Approval to deviate from these guidelines must first be granted by written approval from the Executive Director.

10. Violation of this policy can result in disciplinary action up to and including termination.
11. Port vehicle expenses for which reimbursement is sought must be included and itemized on and attached to the Travel Expense Account form.