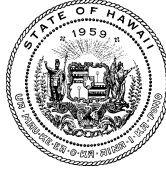


JOSH GREEN
GOVERNOR
KE KIA'ĀINA



KEITH A. REGAN
COMPTROLLER
KA LUNA HO'OMALU HANA LAULĀ

MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
KA HOPE LUNA HO'OMALU HANA LAULĀ

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

March 6, 2024

COMPTROLLER'S MEMORANDUM NO. 2024-06

TO: Heads of Departments and Agencies

FROM: Keith A. Regan, Comptroller *ka*

SUBJECT: Request for Personal Use of State-Owned Vehicle

In accordance with Section 105-2, (4) Hawaii Revised Statutes, state officials and employees shall submit requests for permits authorizing personal use of government vehicles for my review and approval.

Enclosed is Comptroller's Memorandum No. 2023-12 which addresses the application process for employees applying for a motor vehicle permit, which includes Form AGS-PU-1 which must be completed by each employee requiring a permit. **The deadline for submitting the form is May 15, 2024.** Permits will be valid from July 1, 2024 – June 30, 2026. Agencies are also reminded of the Federal Tax Reform Act of 1984 relating to the taxability of the value placed on the use of government vehicles for commuting to and from work (see Comptroller's Memorandum 2024-02).

If you have any questions, please have your staff contact the Automotive Management Division at (808) 586-0343.

Attachment:
Comptroller's Memorandum Nos. 2023-12 and 2024-02

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STATE OF HAWAII | KA MOKU'ĀINA O HAWAII'
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

June 23, 2023

AMD.23.002

COMPTROLLER'S MEMORANDUM NO. 2023-12

TO: Heads of Departments and Agencies
FROM: Keith A. Regan, Comptroller 
SUBJECT: Application for Personal Use of State-Owned Vehicles

This memorandum addresses the application process for employees applying for Personal Use of State-Owned Vehicles. Applications authorizing the personal use of state-owned vehicles shall be submitted to DAGS Automotive Management Division, Attention Sharyn Ganigan at sharyn.s.ganigan@hawaii.gov with the following documentation:

- Completed AGS-PU-1 Rev. 08/2021 application form
- Department/Division policy on personal use of a government motor vehicle
- Current Comptroller's Memorandum related to Standard Mileage Rate Announced by the Internal Revenue Service (IRS)

Please feel free to contact Michael Arakaki at (808) 586-0343 if you have any questions or concerns.

Attachments:

- Comptroller's Memorandums 2014-13 and 2023-01
- AGS-PU-1 Rev. 08/2021 Application Form

NEIL ABERCROMBIE
GOVERNOR



Dean H. Seki
Comptroller
Maria E. Zielinski
Deputy Comptroller

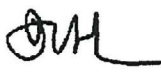
STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

May 29, 2014

COMPTROLLER'S MEMORANDUM NO. 2014-13

TO: All Departments

FROM: Dean H. Seki, Comptroller 

SUBJECT: State Vehicles with Motor Vehicle Permit

All Department of Accounting and General Services parking assignees who were issued a Motor Vehicle Permit authorizing the personal use of a state owned vehicle are to abide by the following:

- Parking assignment(s) for state vehicles that are paid for by departmental funds are to be used exclusively for the assigned state vehicle(s);
- Parking assignees that personally pay for parking assignment will be allowed an additional personal vehicle on the individuals parking application and be authorized to park in the applicable parking area; and
- Personal vehicles (not state issued) will be assessed applicable parking fees.

This means that if the department pays for parking assignments, only authorized state vehicles are allowed to park in the parking spaces. If a vehicle is serviced or inoperative, a loaner state vehicle will be permitted.

If you have any questions, your staff may contact Mr. Brian Saito of the Automotive Management Division at 586-0343 or email brian.saito@hawaii.gov.

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



KEITH A. REGAN
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STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 17, 2023

COMPTROLLER'S MEMORANDUM NO. 2023-01

Updated: See attached, Comptroller's
Memorandum No. 2024-02

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Keith A. Regan, Comptroller 

SUBJECT: Personal Use of State-Owned Vehicles

This memorandum addresses employees' use of State-owned vehicles to commute to and from work. To ensure that resources are utilized in the most efficient and economical manner, we are requesting that departments closely examine the use of State-owned vehicles by its employees.

As in prior years, the State of Hawaii will use the "commuting valuation rule" allowed by IRS Regulation Section 1.61-21(f). Under this special valuation rule, commuting use of vehicles is valued at \$1.50 per one-way commute; thus, the amount includible in compensation as a fringe benefit is \$3.00 for each round-trip commute.

Also, as in prior years, the State of Hawaii will not withhold income taxes on the computed fringe benefit amount. Social Security and Medicare taxes will be withheld, as required by law.

Please furnish a copy of this memorandum to each employee in your department or agency who commutes in a State-owned vehicle. Such employees must be notified no later than **February 28, 2023**, or within 30 days after the fringe benefit has been provided to the employee by approving the commuting use of a State-owned vehicle.

**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
APPLICATION FOR PERSONAL USE OF STATE-OWNED VEHICLE
MOTOR VEHICLE PERMIT NO. _____**

NOTE: Hawaii Revised Statutes (HRS) §105-1 Government motor vehicles, certain uses prohibited. Except as provided in section 105-2, it shall be unlawful for any person to use, operate, or drive any motor vehicle owned or controlled by the State, or by any county thereof, for personal pleasure or personal use (as distinguished from official or governmental service or use) including, without limitation to the generality of the foregoing, travel by or conveyance of any officer or employee of the State, or of any county thereof, directly or indirectly, from his place of service or from his work to or near his place of abode, or, directly or indirectly, from such place of abode to his place of service or to his work.

HRS §105-2 Exceptions. Section 105-1 shall not apply to: (4) Any officer or employee of the State who, upon written recommendation of the comptroller, is given written permission by the governor to use, operate, or drive for personal use (but not for pleasure) any motor vehicle owned or controlled by the State.

NOTE: Personal use of government vehicles should be restricted to direct travel between an employee's home and their place of work, and to such travel as would be incidental to driving to and from work.

DEPARTMENT MUST ATTACH DEPARTMENTAL/DIVISION POLICY ON "PERSONAL USE OF A GOVERNMENT MOTOR VEHICLE" FOR COMPTROLLER'S REVIEW

PART I A. ORGANIZATION

Department / Division	Branch / Section	Island
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B. APPLICANT

Name	Position / Title	Bargaining Unit
Home Address: _____		

C. VEHICLE

Make	Model	License No.
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D. APPLICATION (check one)

Renewal of Permit from _____ to _____

New from _____ to _____

PART II WORK SCHEDULE AND TRAVEL MILES

To determine the effects of vehicle assignment on time and distance traveled, the following information regarding your normal work schedule and average monthly miles traveled is required.

	Start	Finish
A. HOURS OF YOUR NORMAL WORK SCHEDULE	_____	_____
B. AVERAGE MONTHLY MILES TRAVELED	Avg. Monthly	Percent of
No. Miles Traveled During Normal Work hours	_____	_____
No. Miles Traveled (Home-Work-Home)	_____	_____
No. Miles Traveled for Work Purposes After Normal Work Hours	_____	_____
No. Miles Traveled for Other Purposes	_____	_____
TOTAL	_____	_____
Percentage of Time Vehicle Used by Others		_____ %

Past Year, Actual Miles Estimated Miles

PART III AFTER HOURS USAGE OF STATE MOTOR VEHICLES

After hours usage of motor vehicles are divided into two categories: 1) when the nature of the employee's job requires the use of a government vehicle after normal working hours on a regular basis, and 2) when the employee must be on-call to respond to emergencies. Please answer the following questions if they apply to you, if not proceed to Part IV.

A. FOR JOBS REQUIRING THE USE OF GOVERNMENT VEHICLES AFTER NORMAL WORKING HOURS ON A REGULAR BASIS:

1. What is the nature of this job?
2. Why does it necessitate the use of a government vehicle (i.e., are there any special requirements such as a 4-wheel drive vehicle, equipment/tools, or the authority of the state seal, etc.)?

3. Please check one of the items below to indicate the frequency of your weekly after hour travel.

5 days or more 3 - 4 days 1 - 2 days

B. FOR JOBS REQUIRING ON-CALL STATUS FOR EMERGENCY RESPONSE:

1. What is the nature of this status?

2. Why does it necessitate the use of a government vehicle (i.e., are there any special requirements such as a 4-wheel drive vehicle, equipment/tools, or the authority of the state seal, etc.)?

3. How many emergencies did you respond to during the last fiscal year (07/01/___ to 06/30___)?
List the approximate date, location of the emergency(s) and the approximate miles traveled.

4. Is there a problem with accessibility to a state vehicle (e.g., access to the parking area after normal working hours or the time factor involved in retrieving the vehicle from the state parking area)? If yes, please explain the problem.

PART IV DISTANCE, TIME AND LOCATION BETWEEN HOME AND WORK SITE

There may be a direct benefit in assigning a state vehicle in instances where the employee's residence is significantly closer to the employee's work site as compared to the central garage where state vehicles are parked. The assignment of a state vehicle will allow the employee to proceed directly to the assigned work site saving time, wear and tear on the vehicles.

Answer the following questions if they apply to you, by indicating the distance (to the nearest mile), and the time it takes to travel (to the nearest 1/2 hour) between your residence, state parking site, and work site. If there are multiple assigned work sites which vary during the year, take an average of the time and distance traveled. If this section does not apply to you proceed to Part V.

1. Closest refueling station (gasoline, diesel, electric)

Address: _____

2. Fill in the following information for the route traveled from home to office.

Time Start: _____ Time End: _____ Miles: _____

Home Location: _____

Office Location: _____

3. Fill in the following information for the route traveled from office to work site:

Time Start: _____ Time End: _____ Miles: _____

Work Site
Location: _____

4. Fill in the following information for the route traveled from home direct to work site:

Time Start: _____ Time End: _____ Miles: _____

PART V VANDALISM AND / OR THEFT

To ensure the protection of state vehicles and associated equipment, security from vandalism and theft must be evaluated at both the state and private parking sites.

1. At what state facility or location/address is the vehicle parked at during non-working hours and what kind of security is available?
2. List any incidence of vandalism or theft at this location that you are aware of (include any vehicle affected: DAGS Central Motor Pool vehicles, other state vehicles, private vehicles, etc.)
3. If the assignment of a state vehicle is approved, where will the vehicle be parked and what kind of security will be available (e.g., applicant, guard, enclosed parking area, etc.)?

PART VI ADDITIONAL COMMENTS AND JUSTIFICATION

If there are any other reasons or justification that you feel should be considered in assigning a state vehicle to you, please indicate these in the space provided below.

PART VII VALIDATION

A. EMPLOYEE

I hereby certify that all statements in this application are true and correct to the best of my knowledge.
I understand and agree to conditions of section 105-2, HRS.

_____ Date _____ Applicant's Signature

B. PROGRAM MANAGER / SUPERVISOR

I hereby verify the accuracy of all statements in this application and recommend the following action:

Approval Disapproval

_____ Date _____ Program Manager's / Supervisor's Signature

PART VIII DIVISION HEAD'S RECOMMENDATION

Approval Disapproval

_____ Date _____ Division Head's Signature

PART IX DEPARTMENT HEAD'S RECOMMENDATION

Approval Disapproval

_____ Date _____ Department Head's Signature

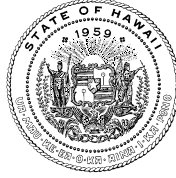
PART X REQUEST FOR MOTOR VEHICLE PERMIT IS:

Approved Disapproved

_____ Date _____ Comptroller's Signature

(*) Approved recipient of this permit agrees to its terms and conditions stated herein. Violations of use of vehicle shall result in permit revocation and disciplinary action by department. Keep application/permit in a safe file until the expiration date.

JOSH GREEN, M.D.
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DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

February 7, 2024

COMPTROLLER'S MEMORANDUM NO. 2024-02

TO: Heads of Departments and Agencies
ATTN: Fiscal Offices
FROM: Keith A. Regan, Comptroller 
SUBJECT: Personal Use of State-Owned Vehicles

This memorandum addresses employees' use of State-owned vehicles to commute to and from work. To ensure that resources are utilized in the most efficient and economical manner, we are requesting that departments closely examine the use of State-owned vehicles by its employees.

As in prior years, the State of Hawaii will use the "commuting valuation rule" allowed by IRS Regulation Section 1.61-21(f). Under this special valuation rule, commuting use of vehicles is valued at \$1.50 per one-way commute; thus, the amount includible in compensation as a fringe benefit is \$3.00 for each round-trip commute.

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