

**Kneeland Fire Protection District**  
**October 19, 2020**  
**Policy Regarding "Chief's Duty Truck"**

The purpose of this policy document is to consider and record the purpose, use and benefit of the Chief's Duty Truck (C8900) and clarifies the relevant tax issues thereof.

The decision to replace the old and inadequate C8900 with a new vehicle was the Board's response to the District's need to maximize daytime coverage for medical and fire emergencies during daytime working hours when our volunteer Fire Chief and firefighters may be out of district for work or other matters.

It is the intention of this board that the Chief or the Chief's designate will have access to this vehicle at all times thus enabling a swift and safe response to any incident. This may include out of district calls.

The Chief or a Chief's designate will be on call 24 hours a day, seven days a week. This clearly marked public safety vehicle is equipped with lights and siren, emergency supplies and communications equipment adequate for its service as an "incident command unit". C8900 may not be used for any personal business unless the driver is covering the "chief's duty" and is expected to respond to any emergency call.

IRS code T.D. 9483 Sec.26CFR in a ruling dated May 19, 2010 lists clearly marked public fire vehicles as "qualified non personal use vehicles" and are not considered as taxable benefit by the user in the line of duty. (Sec. 2746 Paragraph 274(i).)

This clearly states that the use of C8900 is non-personal as designated in the above policy. The use thereof and thereby is not subject to income tax and requires no reporting as such.