

70A.9 Charge for use of automobile by other than state officer or employee.

When a public officer or employee, other than a state officer or employee, is entitled to be paid for expenses in performing a public duty, a charge shall be made, allowed and paid for the use of an automobile, as determined by the local governing body, in an amount which may be the maximum allowable under federal internal revenue service rules per mile, notwithstanding established mileage requirements or depreciation allowances. A statutory provision stipulating necessary mileage, travel, or actual reimbursement to a local public officer or employee falls within the mileage reimbursement limitation specified in this section unless specifically provided otherwise. A political subdivision may authorize the use of private vehicles for the conduct of official business of the political subdivision at an annual amount in lieu of actual and necessary travel expense reimbursement provided in this section. A peace officer, other than a state officer or employee as defined in section 801.4, who is required to use a private vehicle in the performance of official duties shall receive reimbursement for mileage expense at the rate specified in this section.

[C31, 35, § 1225-d1; C39, § **1225.01**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 79.9; 81 Acts, ch 9, § 23]

86 Acts, ch 1246, § 773; 91 Acts, ch 267, §604

C93, § 70A.9

Footnotes

State officers and employees mileage allowance, § 8A.363; see also § 602.1509, expenses for judicial officers, court employees and others