

ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
Resolution No. 11-02-07
February 24, 2011

AUTHORIZING REVISION OF AGENCY TRAVEL POLICY

WHEREAS, on July 20, 2006 the St. Lawrence County Industrial Development Agency adopted certain policies, standards and procedures necessary to comply with the provisions of the Public Authority Accountability Act., and

WHEREAS, said action included adoption of an Agency Travel Policy, and

WHEREAS, Agency policies undergo periodic review by staff and the Agency's Governance Committee, and

WHEREAS, the Agency's Governance Committee has approved the Travel Policy revisions for submission to and approval by the Agency Board,

NOW, THEREFORE, BE IT RESOLVED that the St. Lawrence County Industrial Development Agency does hereby authorize revisions to the Agency's Travel Policy, as attached.

Move:	McMahon			
Second:	Blevins			
VOTE	AYE	NAY	ABSTAIN	ABSENT
Blevins	X			
Hall	X			
LaBaff				X
McMahon	X			
Peck				X
Staples	X			
Weekes	X			

I HEREBY CERTIFY that I have compared this copy of this Resolution with the original record in this office, and that the same is a correct transcript thereof and of the whole of said original record.

/s/

Natalie A. Sweatland
02/24/2011



Travel and Miscellaneous Expense Reimbursement Policy

General Policy

1. The purpose of this policy is to provide for reimbursement of allowable travel expenses incurred when business is conducted away from the Agency's official office, and reimbursement of certain other expenses.
2. This policy shall apply to the Agency's Board Members and to the Agency's employees.
3. Travelers shall be required to obtain advance approval for any and all overnight travel deemed necessary for the conduct of Agency business. Such approval must be obtained from the Chairman or the Chief Executive Officer, as provided herein, and be documented by the completion of the Travel Authorization Form (Attachment 1). The Chairman shall approve such travel by Board Members and the Chief Executive Officer. The Chief Executive Officer shall approve travel by all other employees.
4. Only those business expenses which the Agency deems as reasonable and necessary will be eligible for reimbursement.
5. To obtain reimbursement, all reimbursement requests shall include a Mileage and Expense Reimbursement (Attachment 2), original receipts and such supporting documentation as required by this policy. Reimbursement requests must be submitted within a reasonable period of time after the expenses are incurred.
6. When traveling within New York State, travelers must complete Form ST-129 "Exemption Certificate" for tax on occupancy of hotel rooms (Attachment 3). State and local sales taxes will not be reimbursed.
7. The traveler shall be responsible for the accuracy and completeness of any travel expense documentation submitted for Agency consideration. Said request shall include the following information: distance traveled; points of travel (to – from), purpose of travel, dates of trip, itemized listing of expenditures, with receipts (as required), and such other supporting documentation as necessary.

The same Mileage & Expense Reimbursement shall be utilized by Agency employees and Agency Board members. Reimbursement requests for overnight travel must be accompanied by a copy of the Travel Authorization Form (Attachment 1).

8. All travelers shall utilize Agency-owned vehicles for their travel, if a vehicle is available. No reimbursement of mileage shall be provided if an Agency-owned vehicle is available for use.

Mileage

When travel occurs from an employee's home to an alternate work location, or from an alternate work location to an employee's home, transportation expenses shall be reimbursed using the lesser of (i) mileage between the employee's home and the alternate work location, or (ii) mileage between the Agency's office and the alternate work location, multiplied by the IRS' mileage reimbursement rate. The same reimbursement method shall apply for employee's travel between the Agency's office and an alternate work location, or between two or more alternate work locations.

Reimbursement for transportation costs between the Agency's office and the employee's residence is not allowed, except in the case of assigned vehicles, as detailed by the Agency's Vehicle Usage Policy.

Meals

Employees traveling on Agency business, for the purposes of professional seminars and training, project development or customer development shall be reimbursed for meals as follows: Breakfast (\$8.00); Lunch (\$12.00); and Dinner (\$21.00). Travelers will be reimbursed for breakfast, providing the employee leaves their residence at least one hour prior to normal departure time; for lunch, providing the employee is away from the Agency office; for dinner, providing the employee returns home at least two hours after normal return time. Travelers may, instead of receiving the per-diem rate outlined above, choose to submit receipts for actual meal reimbursement by utilizing the Expense Form.

At the discretion of the Agency management, working lunches may be scheduled from time to time at the convenience of the Agency. Working lunches may be reimbursed, when there is a documented business purpose for such a meal.

Lodging

Agency employees and Board members, traveling on Agency business, shall be reimbursed for business-related travel.

Reimbursement shall be limited to room, parking, hotel meals, business phone calls and calls to the traveler's home (which should be kept to a reasonable length).

When circumstances allow, the traveler must request receipt of a "government rate" on all lodging. The Agency reserves the right to deny any (or all) of the traveler's request for lodging reimbursement if a government rate is available and is not utilized by the traveler.

Expenses for a spouse, family member or friend who may accompany the employee are not reimbursable. Any incremental expenses resulting from a guest (i.e. increased room charge over single occupancy, additional meal charges) should be deducted from the expense reimbursement report.

The exemption certificate (ST-129) for tax on occupancy of hotel rooms must be presented upon check-in. New York State sales and use taxes will not be permitted.

Transportation Expenses

Travel should be by the most efficient and cost-effective method of transportation available. All travel assignments shall be scheduled to minimize expenses whenever possible. Actual travel costs shall be reimbursed from origin to destination, in accordance with the following guidelines:

- Personal Automobile - Mileage for use of a personal automobile while traveling for Agency business shall be reimbursed using the latest IRS standard mileage rate (Publication 463). This mileage rate covers gasoline, oil, maintenance, repairs, insurance and vehicle registration. Parking

costs and tolls are reimbursable when substantiated by receipts. Citations for violation of parking or vehicle and traffic laws incurred while on Agency travel shall not be reimbursed.

- Air Transportation - When traveling by air, approval in advance is required, and travelers should obtain the lowest cost coach accommodations possible. The passenger's portion of the airline ticket or the original transportation receipt must be attached to the travel expense report. Boarding passes alone are not acceptable forms for reimbursement purposes. The cost of tolls, parking and mileage related to air transportation is reimbursable (i.e. travel to and from airport). Receipts must be provided.
- Public Transportation – The cost of travel by bus or train is reimbursable when documented by original, itemized receipts. The cost of tolls, parking and mileage related to train or bus travel is reimbursable (i.e. travel to and from train or bus station). Receipts must be provided.
- Rental Car – Rental car and gasoline expenses are reimbursable, when documented by original, itemized receipts. Employees are expected to rent mid-sized or smaller vehicles.
- Taxi Fares – Reasonable taxi fares will be reimbursed, and customary tipping will be allowed. Receipts should be provided.

Non-Reimbursable Expenses

Only travel expenses that are considered reasonable and necessary in the performance of Agency business are reimbursable. Therefore, the following expenses are not reimbursable:

- Accommodations and/or meals that are provided to employee at no cost, or included as part of a reimbursable registration fee.
- In-room movies.
- Souvenirs.
- Entertainment.
- Frequent Flyer membership fees.
- Personal phone calls in excess of reasonable calls home.
- Rental vehicle upgrades.
- Optional travel or rental car insurance.
- Laundry/valet service.
- Hotel health club or spa fees.
- Clothing and toiletries.
- Guest expenses.
- Any other personal expenses not necessary to conducting Agency business.

Any such non-reimbursable expenses incurred while traveling on Agency business should **not** be included on the Expense Report form when requesting reimbursement.

Submission of Claims

Travelers must complete the Expense Report form in order to be reimbursed for any qualified travel or miscellaneous expenses as described in this policy.

All reimbursable expense must be documented by original receipts.



TRAVEL AUTHORIZATION

DATE OF REQUEST:	
TRAVELLER NAME:	
TRAVEL TO:	
TRAVEL FOR:	<input type="checkbox"/> Training/Conference <input type="checkbox"/> Trade Show/Marketing Event
TRAVEL DATE(S):	From: _____ To: _____

The following costs are associated with this request:

Registration fee of _____ per person	\$ _____
Lodging cost of _____ per person	\$ _____
Approximate meals	\$ _____
Mileage Reimbursement Cost	\$ _____
Other (Describe): _____	\$ _____
Total Estimated Expenses:	\$ _____

Brief Explanation of Event:

Explain here

I hereby certify that the travel authorized is for valid Agency-related business and that I have read and understand the Travel and Miscellaneous Expense Reimbursement Policy and Procedures.

Traveler Signature/Date: _____

Approval

Request is Approved
 Denied

Signature/Date: _____



Exemption Certificate

Tax on occupancy of hotel rooms

This form may only be used by government employees of the United States, New York State, or political subdivisions of New York State.

Name of hotel, motel, lodging house, etc.		Dates of occupancy	
		From:	To:
Number and street	City	State	Zip
			Country

This is to certify that I, the undersigned, am a representative of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated above; that the charges for the occupancy at the above establishment on the dates listed have been or will be paid for by that governmental entity; and that these charges are incurred in the performance of my official duties as a representative or employee of that governmental entity.

Governmental entity (federal, state or local)		Agency, department or division	
Employee name (print or type)	Employee title	Employee signature	Date

Instructions for the government representative or employee

If you are on official New York State or federal government business and staying in a hotel or motel:

- 1 Complete all information requested in the box above.
- 2 Sign and date this exemption certificate in the box above.
- 3 Show the operator of the hotel or motel your appropriate and satisfactory identification.
- 4 Give this completed Form ST-129 to the operator of the establishment.

You may pay your hotel bill with cash, with a personal check or personal credit card, with a government voucher, or with a government credit card.

Please note:

- If, while on official business, you stay at more than one location, you must complete an exemption certificate for each establishment.
- If you are in a group traveling on official business and staying in this particular hotel, each person must complete a separate exemption certificate and give it to the hotel operator.

Caution: Willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under section 1817(m) of the Tax Law and section 210.45 of the Penal Law, punishable by a fine of up to \$10,000.

Instructions for the operator of the hotel or motel

Keep this completed Form ST-129, Exemption Certificate, as evidence of exempt occupancy by New York State and federal government employees who are on official business and staying at your establishment. You must keep this exemption certificate for at least three years after the later of: 1) the due date of the last sales tax return to which this exemption certificate applies; or 2) the date when you filed the return.

This exemption certificate is valid if the government employee is paying with:

- Cash.
- A personal check or personal credit card.
- A government voucher.
- A government credit card.

Do not accept this certificate unless the representative or employee presenting it shows appropriate and satisfactory identification