

**COUNTY OF MILWAUKEE**  
Inter-Office Communication

Date: May 21, 2026

To: Marcelia Nicholson-Bovell, Chairwoman, Milwaukee County Board of Supervisors

From: Joe Lamers, Director, Department of Transportation; Brian Dranzik, Airport Director, Department of Transportation – Airport Division

Subject: From the Director, Department of Transportation, and the Airport Director, Department of Transportation, Airport Division, requesting to amend Section 56.22(6) of the Milwaukee County Code of General Ordinances to provide that no reimbursement to the County shall be required for home-to-work commuting in a clearly marked County fire vehicle assigned to a County fire officer when such use is permitted under applicable federal tax regulations.

File Type: Ordinance

**REQUEST**

Request approval of an ordinance change to allow an exemption from mileage reimbursement for home-to-work commuting in a clearly marked Milwaukee County (County) fire vehicle assigned to a County fire officer. The proposed ordinance change, necessary to enable the exemption, is consistent with Internal Revenue Service (IRS) tax regulations and will extend to County-owned fire officer vehicles, given the nature of the emergency response role, the same exemption currently afforded to law enforcement officers in both the Milwaukee County Office of the Sheriff and investigators in the Milwaukee County District Attorney's Office. Additionally, providing this exemption for County-owned fire officer vehicles aligns with the treatment of similar vehicles by other municipalities within the County.

**POLICY**

Milwaukee County Code of General Ordinances:	Ch 56.22(6)
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**BACKGROUND**

Section 56.22(6) of the Milwaukee County Code of General Ordinances requires reimbursement to Milwaukee County when an employee uses a County vehicle for authorized personal use, including travel between the employee's home and work location.

The IRS has long recognized an exception for certain clearly marked emergency response vehicles, including clearly marked fire vehicles, when those vehicles are owned or leased by a governmental unit and the vehicle is being used for commuting by a firefighter who is on call at all times when not on a regular shift.

The purpose of the federal exception is to recognize the operational needs of emergency response personnel who must remain available to respond to emergencies while traveling between home and work in an official, clearly marked fire vehicle.

The Milwaukee County Airport Fire Department provides aircraft rescue and firefighting services and related emergency response functions for Milwaukee Mitchell International Airport and Lawrence J. Timmerman Airport, both of which are owned and operated by Milwaukee County.

The Airport Fire Department command structure requires the Airport Fire Chief, and at times other County fire officers, to travel frequently between their home and both airports for operational oversight, emergency response readiness, coordination of personnel and equipment, and other official County purposes.

Given the nature of the Airport fire officers' roles, it is appropriate to amend Section 56.22(6) of the Milwaukee County Code of General Ordinances to allow for a narrow exemption from the mileage reimbursement requirement for home-to-work commuting in a clearly marked County- owned fire vehicle assigned to a County fire officer.

The exemption request, prompting the ordinance change requested by the Airport, has been reviewed by both the Office of Corporation Counsel and the Office of the Comptroller, both of which concur the exemption is allowable under Internal Revenue Service regulations.

### **ALIGNMENT TO STRATEGIC PLAN**

Describe how the item aligns to the strategic plan:

3B: Enhance the County's fiscal health and sustainability

### **FISCAL EFFECT**

The requested ordinance change will have no net effect on the Airport's finances in future years as the decrease in auto mileage reimbursement revenue of approximately \$2,660 will be fully offset on an ongoing basis by other Airport revenue.

In the current year, the Airport will absorb the prorated auto mileage reimbursement revenue loss of approximately \$1,330 within its existing operating budget.

### **EFFECTIVE DATE**

Airport requests the ordinance change become effective upon passage and publication of the amended ordinance.

**VIRTUAL MEETING INVITES**

Joe Lamers, Director, Department of Transportation  
John Rodgers, Deputy Director, Department of Transportation  
Brian Dranzik, A.A.E., Airport Director, Department of Transportation - Airport Division  
James H. Martin, Director of Administration, Department of Transportation - Airport Division

**PREPARED BY:**

Brian Dranzik, A.A.E., Airport Director, Department of Transportation – Airport Division  
James H. Martin, Director of Administration, Department of Transportation – Airport Division

**APPROVED BY:**



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Joe Lamers, Director, Department of Transportation

**ATTACHMENTS:**

Resolution/Ordinance  
Fiscal Note

cc: Kelly Bablitch, Chief of Staff, Milwaukee County Board of Supervisors  
Janelle M. Jensen, Director of Legislative Services, Office of the County Clerk