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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, by recommending adoption of the following:

**A RESOLUTION/ORDINANCE**

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

WHEREAS, Section 56.22(6) of the Code already provides that no reimbursement to the County shall be required from members of the Office of the Sheriff or from investigators on the District Attorney’s staff, consistent with the existing federal exemption applicable to law enforcement officers; and

WHEREAS, the Internal Revenue Service has long recognized a reimbursement exception for certain clearly marked emergency response vehicles, including clearly marked fire vehicles, when those vehicles are owned or leased by a governmental unit, required to be used for commuting by a firefighter who is on call at all times when not on a regular shift, and when personal use other than commuting is prohibited by the governmental unit; and

WHEREAS, the purpose of that 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; and

WHEREAS, the 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 (the Airports), both of which are under the jurisdiction of the County; and

WHEREAS, the County’s fire command structure requires the Airport Fire Chief, and at times other County fire officers, to travel frequently between their home and the Airports for operational oversight, emergency response readiness, coordination of personnel and equipment, and other official County purposes; and

WHEREAS, it is appropriate to align Section 56.22(6) of the Code with the longstanding Federal treatment of clearly marked fire vehicles by allowing a narrow exemption from reimbursement for home-to-work commuting in a clearly marked County

47 fire vehicle assigned to a County fire officer, provided that all other personal use is  
48 prohibited; and

49  
50 WHEREAS, the Committee on Transportation and Transit, at its meeting of  
51 June 10, 2026, recommended adoption of File No. 26-487 (vote 5-0); now, therefore,  
52

53 BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby adopts  
54 the following amendment to Section 56.22(6) of the Milwaukee County Code of General  
55 Ordinances, by adopting the following:

56  
57 **AN ORDINANCE**

58  
59 The County Board of Supervisors of the County of Milwaukee does ordain as follows:  
60

61 **SECTION 1.** Section 56.22(6) of the Milwaukee County Code of General Ordinances is  
62 amended as follows:

63  
64 **Section 56.22. - Assignment criteria, garaging and usage of county-owned**  
65 **automobiles.**

66  
67 (6) Except upon county board authorization, county-owned passenger cars shall not  
68 be used for other than county purposes. When an employe uses a county vehicle  
69 as authorized for personal use, the county shall be reimbursed by the employe at  
70 the rate established by the Internal Revenue Service for tax deduction purposes,  
71 which rate shall automatically be adjusted to reflect the changed effective dates.  
72 No reimbursement to the county shall be required from members of the sheriff's  
73 department, or from investigators on the district attorney's staff, as law  
74 enforcement ~~offers~~**officers** are exempted by federal regulations from this  
75 requirement. **No reimbursement to the county shall be required from a**  
76 **County fire officer assigned a clearly marked County fire vehicle, as such**  
77 **use is exempted by federal regulations from this requirement.** Such  
78 payment usage shall be reported on forms and in conformance with procedures  
79 approved by the county board's committee on finance. "Personal use" shall be all  
80 mileage not eligible for reimbursement under the county's automobile mileage  
81 allowance rules, as defined in section 5.05 of this Code of General Ordinances.  
82 Personal use of a county vehicle shall be defined as the use of the vehicle  
83 between the employe's home and his/her work location. Any other such use is  
84 prohibited.

85  
86 **SECTION 2.** The provisions of this Ordinance shall become effective upon passage and  
87 publication.

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92 s:\Committees\2026\June\T&T\Resolutions\26-487 Ordinance - County Fire Vehicle Commuting Reimbursement  
93 Rules.docx