

On October 22, 2025, the Nebraska Supreme Court approved the following rule amendments to 5. Travel Policies* & Waiver (Appendix 1), as well as rule 36 of the Nebraska Supreme Court Personnel Policies and Procedures Manual:

Other Personnel-Related Policies*

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5. Travel Policies*

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D. Commuting Use and Operation of State Motor Vehicles

~~Commuting expenses are defined by the Internal Revenue Service as those expenses incurred in traveling from one's residence to one's place of work and return to residence no matter how often this occurs during a day. These expenses are considered personal expenses and are not considered reimbursable expenses. When using a state car for commuting, IRS rules require that \$1.50 each way be added to the employee's income reported on a W-2.~~

All employees of the AOCP shall adhere to this rule in order to be approved drivers and passengers of a state-owned vehicle.

Where the State of Nebraska Department of Administrative Services (DAS) Transportation Services Bureau (TSB) Policies and Procedures Manual applies, Judicial Branch employees shall follow those policies in addition to this rule.

(1) General Vehicle Usage

The AOCP provides state-owned vehicles to authorized personnel to conduct branch-related business.

(a) State Vehicle Assignment and Vehicle Coordinator.

The Deputy Administrator of Administration and Operations shall be the Judicial Branch Vehicle Coordinator ("Coordinator") and shall assign state vehicles to Probation districts and Branch divisions after an analysis of needs. The Deputy Administrator shall be responsible for coordinating the use of assigned vehicles with DAS TSB. The Deputy

Administrator may appoint local heads of offices to be a local vehicle coordinator as outlined in this rule. The Deputy Administrator shall have the duties outlined in TSB Section 3: Vehicle Coordinator Responsibilities.

(b) State Vehicle Usage, Maintenance, and Accidents

All employees of the AOCF shall follow the TSB Policies and Procedures Manual in the following instances:

(i) Fuel. See TSB Section 8: Fuel, Section 9: State Fuel Facility Locations; Section 10: Voyager Fuel Cards;

(ii) Maintenance and repairs. See TSB Section 12: Service and Repairs; Section 13: Preventative Maintenance Program;

(iii) Roadside assistance and accidents. See TSB Section 14: Roadside Assistance and Section 16: Insurance and Accidents.

Passengers. The decision to transport passengers other than state employees is left to the discretion of the Coordinator with input from local supervisors. When a passenger is transported in a state vehicle, a State Vehicle Waiver shall be executed and signed by the passenger or his or her parent/guardian if a minor. (Appendix 1).

A copy of the TSB Policies and Procedures Manual shall be accessible in all state vehicles.

(c) Official Travel Logs

State statutes mandate all travel in state-owned vehicles is to be recorded and reported in **detail** on the TSB Official Travel Log, including purpose of trip (reason for the trip, including specifics like home visit, facility visit, employment visit, and the client's initials), and who drove the vehicle, including a legible signature. Refer to the TSB Policies and Procedures Manual, Section 7: Official Travel Log.

On or before the fourth day of the month, TSB Travel Logs for the preceding month shall be reviewed by the local division's vehicle coordinator for completion and accuracy, as well as analyzing the purpose of the trips, including duration and miles driven. This review and analysis shall be for the month immediately preceding the fourth day of the month.

TSB Travel Log shall be scanned and transmitted to the Coordinator and reviewed for completion, accuracy and analysis of the purpose of trips, including duration and mileage, on or before the seventh day of the month following such use of a motor vehicle.

(d) Expectations

Drivers of state-owned vehicles must observe all traffic laws and shall use a seatbelt at all times when operating a state-owned vehicle. Judicial Branch employees using state-owned vehicles shall require passengers to use seatbelts when in a state-owned vehicle.

It is the responsibility of drivers of state-owned vehicles to promptly pay for all traffic violations unless the violation is being contested. All traffic violations and citations are required to be reported to the local and Branch vehicle coordinator.

It is the responsibility to report accidents involving personal injury and/or property damage to the Coordinator within (1) business day. The Coordinator shall report any accident or damage to the TSB immediately.

It is the responsibility of the drivers of state-owned vehicles to lock the vehicle when unattended.

If misuse of the state-owned vehicle is reported, the Coordinator along with DAS TSB may investigate the report. If investigation results determine that misuse has taken place, the Judicial Branch's Personnel Policies and Procedures for discipline may be used by the Branch.

(2) Use of State Vehicle for Commuting Miles

When it is in the State's best interest, and upon approval by the Coordinator, Chief Probation Officers or Branch division heads may authorize certain employees to retain possession of state-owned vehicles during non-working hours and weekends.

Per statute, prior to permanently assigning a state vehicle to an employee on a twenty-four (24) hour basis, written approval shall be obtained from the Chief of the DAS Transportation Services Bureau. No further action shall be taken prior to obtaining written approval from the Chief of the DAS Transportation Services Bureau.

(a) Use of a state vehicle for permanent, 24-hour commuting purposes is considered a taxable fringe benefit according to the Internal Revenue Service. The commuting use of a state vehicle as a taxable fringe benefit is reportable on the employee's W-2 and must be done in compliance with the Internal Revenue Code as outlined by IRS Publication 15B. The Internal Revenue Service defines commuting as the use of a government vehicle for travel in either of the following situations: from the employee's regular place of employment to the employee's residence or from the employee's residence to regular place of employment.

The regulations provide that a value of \$1.50 for one-way commute (\$3.00 for round trip commute) per trip be added to the employee's income and reported on the employee's yearly disbursed W-2.

(b) Upon determining that an employee has a business-related need to have a state vehicle at their home, the Chief Probation Officer or Branch division head shall request permission for such, in writing, from the Coordinator. Upon approval, the Coordinator shall draft a memo to the Chief of the Transportation Services Bureau, citing the business reason the employee needs to have the state vehicle at their home and include the employee's name, position title, and vehicle license number, along with the make, model, and year of the vehicle. An example of a business-related reason could be the employee supervises a caseload of high-risk juveniles in a wide geographic area. Probation officers assigned to high-risk cases are required to provide interventions when needed and many of these responses occur after hours, during weekends, and require visits to the probationer's residence.

The written approval from the Chief of Transportation Services Bureau is specific to the individual employee and the individual rationale provided. Therefore, if the approved employee leaves their position and is replaced by a different employee, with the same rationale, written approval must be acquired for the new employee.

Written requests and approvals shall be maintained in vehicle records in both the local office or division and the Administrative office.

(c) Commuting Miles. The Purpose of Trip Log shall be clearly and legibly stated on the Commuting Miles Log, including the reason for the trip and the individual's initials or name for which the trip was made (client name/facility/home/employment, etc.).

Without exception, employees commuting in state vehicles shall document commuting miles traveled and submit to the Vehicle Coordinator at the AOCP monthly.

Personal use of state-owned vehicles is prohibited. Employees shall not use the vehicle to run personal errands before, during, or after the vehicle is used for state business purposes.

(3) Taking a State Vehicle Home

Permission to take a state vehicle home shall be made on a case-by-case basis depending on the specific circumstances of the request. Written approval must be requested by the division head to the Coordinator.

(4) Out of State Travel

TSB vehicles may be used for out-of-state travel if approved in writing by the Coordinator. Specific requests shall be submitted by the division head and include dates of intended use, length of stay, and purpose of the trip, including the destination.

(5) Exceptions to TSB Policies and Procedures

The Judicial Branch reserves the right to discipline employees under the Branch's rules and policies and make decisions regarding the approval of state vehicle usage for Judicial Branch employees.

(6) Non-Employee Passengers

Non-state employees are prohibited from riding in state vehicles unless the passenger is related to Judicial Branch business and a State Vehicle Waiver has been signed by the passenger, or his or her parent/guardian if a minor. See Appendix 1.

Appendix 1

Administrative Office of the Courts and Probation

STATE VEHICLE WAIVER FOR PASSENGERS

I have requested that I be allowed to ride in the state vehicle provided by the Administrative Office of the Courts and Probation. It has been explained that if we are in an accident while I am a passenger in the vehicle owned by the State of Nebraska not all medical expenses or other damages may be covered.

I understand that if there is an accident, which is caused by someone other than by the state driver/vehicle, that this waiver does not affect my ability to sue the other party driving or owning the other vehicle.

It has been explained that I am required to wear my seatbelt at all times in a state vehicle, I am not allowed to smoke in a state vehicle, and I must comply with all rules and policies governing state employee use of state vehicles. I know that I do not have the approval to drive a state vehicle unless it is considered an immediate emergency. In case of such emergency, the State's liability insurance will remain in effect.

Passenger Signature Date

(If passenger is a minor, signature of parent or guardian MUST be obtained.)

Parent or Guardian Signature / Relationship Date

Printed Passenger Name

Judicial Branch Employee Date

This waiver shall remain in effect for up to one year from signing, unless the identified passenger (parent or guardian for minors) submits written notice to revoke.

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Nebraska Judicial Branch Personnel Policies and Procedures Manual

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36. Use and Operation of State Motor Vehicles

Personal use of any state-owned vehicle is prohibited. It is the responsibility of the employee to see that the vehicle is used only for state business.

Any state employee who drives a state-owned vehicle must pass a defensive driving class, and have a valid Nebraska driver's license. The license must be in the employee's possession while operating the state vehicle. All traffic violations are the responsibility of the operator.

Employees who drive state-owned vehicles shall review and comply with 5. Travel Policies*, Section D. Use and Operation of State Motor Vehicles.

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