

January 5, 2001
OPINION NUMBER 00-483

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90-A2
71

INSURANCE
PUBLIC FUNDS
MUNICIPALITY

Mr. Jimmy Duhon
Chief of Police
Carencro City Police
121 Andre' Street
P.O. Drawer 10
Carencro, Louisiana 70520

The Carencro governing authority may provide its Chief of Police a lump sum car allowance provided that the appropriate taxes are withheld or it may reimburse the Chief of Police for the actual mileage traveled in the performance of his public duties provided that adequate documentation is submitted reflecting the miles traveled. The Carencro governing authority may contract for insurance to insure its Chief of Police against any personal liability which may arise in the course and scope of his employment.

Dear Mr. Duhon:

We received your request for an opinion regarding the authority of the Carencro governing authority to reimburse you for the use of your personal vehicle in the performance of your duties as Chief of Police. You also question the authority of the governing authority to insure your vehicle for those times when it is being used in fulfillment of your public duties.

Our office previously opined that a public employee may be reimbursed for travel expenses. The reimbursement may be done as follows. First, the employee may be reimbursed for the actual mileage traveled in performance of his public duties at a mileage rate established by the governing authority. Adequate documentation of the mileage must be submitted to the governing authority. This procedure provides for a true reimbursement of actual expenses. Second, the governing authority may provide you with a lump sum car allowance. However, if this is done, the governing authority must treat the allowance as additional compensation and the appropriate taxes must be withheld. Attorney General Opinion 94-244. If one of these procedures is not utilized by the governing authority, the allowance or reimbursement may violate Article 7, Section 14 of the Louisiana Constitution which prohibits the donation, loan, or pledge of public funds.

La. R.S. 33:5153 provides that any political subdivision of the state may contract for insurance to insure its officers, employees, agents and officials against any personal liability that may arise in the course and scope of their duties as public officers, agents, officials or employees. Thus, the Carencro governing authority may insure you against any personal liability arising from driving a personal vehicle while in the course and scope of your employment as Chief of Police.

In sum, it is our opinion that the Carencro governing authority may provide you with a lump sum car allowance provided that the appropriate taxes are withheld or it may reimburse you for the actual mileage traveled in the performance of your public duties provided that adequate documentation is submitted to the governing authority reflecting the actual miles traveled. It is further our opinion that the governing authority may contract for insurance to insure you against any personal liability that may arise in the course and scope of your employment as Chief of Police.

We trust that this adequately responds to your request. If you have any questions or comments, please do not hesitate to contact our office.

With kindest regards,

Very truly yours,

RICHARD P. IEYOUB
ATTORNEY GENERAL

TINA VICARI GRANT
Assistant Attorney General

RPI/TVG/crt

SYLLABUS

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La. R.S. 33:5153, Article 7, Section 14 of Louisiana Constitution

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Mr. Jimmy Duhon
Chief of Police
Carencro City Police
121 Andre' Street
P.O. Drawer 10
Carencro, Louisiana 70520

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