

ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Resolution No. IDA 15-10-30

Governance Committee Review: September 24, 2015

October 22, 2015

**AUTHORIZING REVISION OF  
TRAVEL AND MISCELLANEOUS EXPENSE REIMBURSEMENT POLICY**

**WHEREAS**, the St. Lawrence County Industrial Development Agency has caused to be created a Governance Committee which is responsible for, among other things, the review of SLCIDA's governance practices and to recommend policies and bylaws which include ensure rules and procedures for conduct of business, and

**WHEREAS**, the Governance Committee has conducted a comprehensive review of the SLCIDA's Travel and Miscellaneous Expense Reimbursement Policy, and

**WHEREAS**, the Governance Committee, having taken into consideration staff-recommended policy changes, has prepared a report for the Board Members of the SLCIDA describing the issues it considered and the changes it recommends, and

**WHEREAS**, the SLCIDA staff recommend changes to the policy,

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

Move:	Weekes			
Second:	McMahon			
<b>VOTE</b>	<b>AYE</b>	<b>NAY</b>	<b>ABSTAIN</b>	<b>ABSENT</b>
Blevins				X
Burke	X			
Hall	X			
LaBaff	X			
McMahon	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/

Lori Sibley  
October 22, 2015



**Travel and Miscellaneous Expense Reimbursement Policy**

**General Policy**

1. The purpose of this policy is to provide clarity and guidance for reimbursement and payment of allowable travel expenses incurred when business is conducted away from the St. Lawrence County Industrial Development Agency's (SLCIDA) official office, and reimbursement of certain other expenses.
2. This policy shall apply to all SLCIDA Board Members, Officers and employees, (individually and collectively, "Travelers").
3. Travelers shall be required to obtain advance approval for any and all overnight travel deemed necessary for the conduct of SLCIDA 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 travelers.
4. This policy shall be used in conjunction with the SLCIDA's Credit Card and Fleet Management policies.
5. Only those business expenses for which the SLCIDA deems as reasonable and necessary will be eligible for payment by SLCIDA-issued credit card or reimbursement.
6. To obtain reimbursement, all reimbursement requests shall include a Mileage and Expense Reimbursement (Attachment 2), original itemized 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.
7. When traveling within New York State, travelers must complete Form ST-129 "Exemption Certificate" for tax on occupancy of hotel rooms (Attachment 3). It is the traveler's responsibility to ensure Form ST-129 is properly completed and accepted. The SLCIDA shall neither pay for nor reimburse for the payment of New York State and local sales taxes.
8. The traveler shall be responsible for the accuracy and completeness of any travel expense documentation submitted for SLCIDA 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 itemized (as required), and such other supporting documentation as necessary.  

The same Mileage & Expense Reimbursement shall be utilized by SLCIDA employees, officers and Board members. Reimbursement requests for overnight travel must be accompanied by a copy of the Travel Authorization Form (Attachment 1).
9. All travelers shall utilize SLCIDA-owned vehicles for their business travel, if a vehicle is available. No reimbursement of mileage shall be provided if an SLCIDA-owned vehicle is available for use.
10. The SLCIDA Chief Executive or Board Chairman, may, at his/her sole discretion, grant a waiver of any or all of the provisions contained within this policy. Said exceptions must be requested prior to the excepted event(s) and must be documented within the travel authorization.

## **Mileage**

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

Reimbursement for transportation costs between the SLCIDA's office and the traveler's residence is not allowed, except in the case of assigned vehicles, as detailed by the SLCIDA's Fleet Management Policy.

## **Meals**

Travelers on SLCIDA business may use SLCIDA-issued credit cards for meals pursuant to SLCIDA credit card policy and submission of original, itemized receipts.

Meals and Incidental Expenses, whether paid by SLCIDA-issued credit card or submitted for reimbursement by the traveler, shall be limited to the per diem rates in effect during the travel period, as outlined in the US General Services Administration ("GSA") (<http://www.gsa.gov/portal/content/104877>). Per diem rates for foreign travel and allocation of meals and incidentals are found in the US Department of State's website at ([https://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](https://aoprals.state.gov/content.asp?content_id=184&menu_id=78)).

Incidental Expenses are defined by the GSA as "fees and tips given to porters, baggage carriers, hotel staff, and staff on ships." Foods, i.e. snack foods or beverages (including, but not limited to water, soda, coffee, etc.) not consumed as a meal are not considered an Incidental Expense, and are considered an ineligible expense for either SLCIDA-issued credit card purchase or traveler reimbursement. Travelers are eligible for breakfast, providing the traveler leaves their residence at least one hour prior to normal departure time; for lunch, providing the traveler is at least 35 miles away from the SLCIDA office between the hours of 12:00 PM and 1:00 PM; for dinner, providing the traveler returns home at least two hours after normal return time. SLCIDA will not pay for any meal expenses submitted when meals are already included as part of the cost of a conference registration or hotel accommodation. As part of the SLCIDA's voucher payment process, any meal expenses charged on an SLCIDA-issued credit card which are deemed an ineligible expense and will require reimbursement from the traveler (within 30 days from the date the expense is deemed ineligible).

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

## **Alcohol**

The SLCIDA will not pay, either by SLCIDA-issued credit card or traveler reimbursement, for the purchase of alcohol. Should a traveler be engaged in a business-related working meal with a business client who requests alcohol, the traveler may pay for only the client's alcohol. Any receipt for payment by SLCIDA credit card or for reimbursement must be a supplier-generated, itemized receipt. A business client is defined as a potential customer or client qualified on the basis of his/her buying authority and financial capacity who may potentially locate or expand a business operation within St. Lawrence County, or who may apply for financial assistance from the SLCIDA to locate or expand a business operation within St. Lawrence County.

## **Lodging**

SLCIDA business-related lodging expenses is considered an eligible expense.

These expenses shall be limited to: cost of hotel room(s), parking, hotel meals not included in a conference/professional seminar or included in the cost of the hotel accommodation, 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 SLCIDA 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 traveler are considered by the SLCIDA to be “Guest Fees” and are not reimbursable. Any incremental expenses resulting from a guest (i.e. increased room charge over single occupancy, additional meal charges) must be deducted from the expense reimbursement report. Payment of any and all Guest Fees shall not be the responsibility of the SLCIDA.

ST-129: The exemption certificate (ST-129) for tax on occupancy of hotel rooms must be presented upon check-in. The SLCIDA will not pay (or pay for reimbursement of) New York State sales and use taxes. NYS Tax and Finance may impose substantial penalties on any traveler of the SLCIDA found to have misused the ST-129.

### **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 SLCIDA 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 SLCIDA 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. Travelers 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/Ineligible Expenses**

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

- Accommodations and/or meals that are provided to traveler 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.
- Alcoholic beverages (See Section: Alcohol).
- Any expenses outlined in SLCIDA's Policy Governing Use of Discretionary Funds.
- Any other personal expenses not necessary to conducting SLCIDA business.

Any such non-reimbursable expenses incurred while traveling on SLCIDA business must 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 expenses must be documented by original itemized receipts.

### **Records**

Any SLCIDA employee who knowingly destroys, alters, conceals or falsifies travel/reimbursement receipts or records is in violation of this policy and subject to disciplinary action up to and including dismissal.



**TRAVEL AUTHORIZATION**

<b>DATE OF REQUEST:</b>	
<b>TRAVELLER NAME:</b>	
<b>TRAVEL TO:</b>	
<b>TRAVEL FOR:</b>	<input type="checkbox"/> Training/Conference <input type="checkbox"/> Trade Show/Marketing Event <input type="checkbox"/> Other
<b>TRAVEL DATE(S):</b>	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 (\$ _____ /mile)	\$ _____
Other (Describe): _____	\$ _____
<b>Total Estimated Expenses:</b>	\$ _____

**Brief Explanation of Event:** \_\_\_\_\_

I hereby certify that the travel authorized is for valid SLCIDA-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: \_\_\_\_\_

St. Lawrence County IDA

19 Commerce Lane, Suite 1

Canton, New York 13617

MILEAGE AND EXPENSE REIMBURSEMENT

Claimant Name: \_\_\_\_\_

Claimant Address: \_\_\_\_\_

Dates of Service	Mileage Description (01/01/2015 rate is \$.575)	Mileage	Amount
	Expenses Description (Attach Original, Itemized Receipts)		
	MILEAGE		
	EXPENSES		
	GRAND TOTAL		

I hereby certify that the above-cited authorization is for valid SLCIDA-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: \_\_\_\_\_



New York State Department of Taxation and Finance

**ST-129****Exemption Certificate**

(10/00)

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