



## National Association of State Auditors, Comptrollers and Treasurers

August 20, 2008

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RE: CC:PA:LPD:PR (REG-106897-08)

Dear Sir/Madam:

On behalf of the National Association of State Auditors, Comptrollers and Treasurers (NASACT), we thank you for the opportunity to provide comments on proposed regulations relating to qualified non-personal use vehicles as defined in section 274(i) of the Code of Federal Regulations.

While we are very supportive of expanding the definition of qualified non-personal use vehicles to include clearly marked public safety vehicles, we do not feel that the definitions are broad enough to include various types of first responders and vehicles that may not be clearly marked but that serve as emergency vehicles, and as such, should be exempt from the current substantiation requirements.

Specifically, we refer to the definition of public safety officer. Several states require that employees, other than those specifically defined in the regulation as "public safety officer," serve in a first responder capacity. To ensure consistent and equitable treatment of employees with similar conditions of employment, we suggest that the definition of "public safety officer" be expanded to include functions of emergency first responders such as those related to infrastructure (highway and bridges, mining operations, etc.) and child protective services.

Further, we request that certain unique equipment not be considered a steadfast criterion for meeting the definition of qualified non-personal use vehicle. Many public works vehicles are capable of responding to highway and other emergencies but may not contain the unique equipment as outlined in the definition of qualified non-personal use vehicle.

Finally, we recommend that the Internal Revenue Service consider amending the proposed requirement that an "employee must always be on call" to reflect that employees may work in call shifts or rotations. As currently proposed, the definition would require that public safety officers be on call seven days per week throughout the year.

Thank you for the opportunity to comment on the proposed regulations concerning nonqualified personal use vehicles. Should you have any questions or wish to discuss these issues further, please feel free to contact NASACT's Washington director, Cornelia Chebinou, at (202) 624-5451. Thank you for your consideration.

Regards,

Thomas H. McTavish, Auditor General, Michigan  
President