

**RESOLUTION**

MOVED BY Connolly SECONDED BY Mauro  
that the following Resolution by adopted:

**WHEREAS**, the July, 2010 Polk County Commuter Choice Plan for qualified employee parking expenses and mass transit expenses using pre-tax dollars in conformity with Section 132 of the Internal Revenue Code needs to be updated to reflect current practices, and

**WHEREAS**, the Commuter Choice Plan is being updated to reflect moving to a pretax arrangement for all employees, including the related direct payment or reimbursement of documented expenditures for employee parking and mass transit, and

**WHEREAS**, the proposed Polk County Commuter Choice Plan as Amended January 1, 2011 is intended to qualify as a qualified transportation fringe benefit plan under IRS Code Section 132.

**NOW, THEREFORE BE IT RESOLVED** that the Polk County Board of Supervisors hereby adopts the attached Polk County Commuter Choice Plan as Amended January 1, 2011.

**BE IT FURTHER RESOLVED** that the Human Resources Department and County Auditor's office are hereby directed to take the necessary steps to implement and administer the amended Polk County Commuter Choice Plan.

Approved this 21<sup>st</sup> day of DEC., 2010.

**SUBMITTED BY:**

Keith Olson  
Keith Olson, Central Accounting Manager

Lola Evans  
Lola Evans, HR Analyst

Candice Morgan  
County Attorney's Office - Civil Bureau

Fiscal Impact: None

**POLK COUNTY BOARD OF SUPERVISORS**

Tom Hockensmith  
Chairperson

ROLL CALL	E.J. Giovannetti	Yes	Nay
FOR ALLOWANCE	Robert Brownell	Yes	Nay
	Angela Connolly	Yes	Nay
	John F. Mauro	Yes	Nay
	Tom Hockensmith	Yes	Nay
	Yes	5	Nay 0
	Above tabulation made by <u>BD</u>		

Tom Hockensmith  
CHAIRPERSON

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