Hot Topics for Tennessee cities and towns

May 5, 1999 #43

Changes in Federal and State Reimbursement Rates for Travel

Federal Rates

For those cities that elected to reimburse for travel using the federal reimbursement rates, the federal government has decreased the vehicle-cents-per-mile reimbursement rate for 1999 to 31 cents per mile. This decrease became effective on April 1, 1999. Any mileage allowances paid to an employee before April 1, 1999, for mileage expenses incurred prior to April 1, 1999, still qualified for the previous rate of 32.5 cents per mile.

The standard federal reimbursement rates for lodging and meals have remained the same. The standard federal rate is $50 per night for lodging and $30 per day for meals and incidentals (M&I). However, there are higher reimbursement rates in some of Tennessee's larger cities. Please see the chart below for those revised rates.

City	County	Lodging	M & I	Total
Chattanooga	Hamilton	$50	$34	$84
Gatlinburg	Sevier	$70	$38	$108
Knoxville	Knox	$50	$38	$88
Memphis	Shelby	$79	$38	$117
Nashville	Davidson	$72	$42	$114
Townsend	Blount	$70	$34	$104

These per diem rates apply to all locations within or entirely surrounded by the corporate limits of the key city as well as the boundaries of the county, including other municipalities within the county.

Federal reimbursement rates for out-of-state travel vary from state to state. For a complete listing of federal per diem rates, please reference the IRS publication No. 1542. Or, you can find a complete listing of federal per diem rates on the Internet at:
http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd99d.html

State Rates

For those cities that elected to reimburse travel expenses using the state rates, the only change for 1999 is an increase in the mileage reimbursement rate from 26 cents a mile to 28 cents a mile effective July 1, 1999. A complete summary of the current state travel reimbursement rates for all allowable expenses can be found in MTAS' Hot Topic No. 38, issued July 31, 1998.

For more information, please contact your MTAS management consultant or finance consultant in your area.

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MTAS Mission Statement

The Municipal Technical Advisory Service (MTAS) was created in 1949 by the state legislature to enhance the quality of government in Tennessee municipalities. An agency of the University of Tennessee's Institute for Public Service, MTAS works in cooperation with the Tennessee Municipal League and affiliated organizations to assist municipal officials.

By sharing information, responding to client requests, and anticipating the ever-changing municipal government environment, MTAS promotes better local government and helps cities develop and sustain effective management and leadership.

MTAS offers assistance in areas such as accounting and finance, administration and personnel, fire, public works, law, ordinance codification, communications, and wastewater management. MTAS houses a comprehensive library and publishes numerous documents annually.

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