



MURRAY STATE
UNIVERSITY

TRAVEL PROCEDURES

Accounting and Financial Services

These procedures apply to all travel expenses and reimbursements from Murray State University as well as from grants and contracts awarded to the University.

Reimbursement of travel expenses is limited to travel that is necessary for the proper execution of University business, or in justifiable pursuit of the University's educational and research objectives. All travel shall be by the most economical means and reimbursement may not be claimed for travel expenses provided free of charge to an employee while in travel status.

Accounting and Financial Services (Accounting) is charged with the responsibility for insuring that travel expenditures conform to these procedures. The Provost or Vice President for Finance and Administrative Services, where in the best interest of the University, may approve exceptions to these procedures.

It is the responsibility of all individuals requesting reimbursement of travel expenses to be aware of and to comply with these procedures.

Contents

I. EMPLOYEE TRAVEL	3
A. ADVANCE AUTHORIZATION	3
B. TRAVEL ADVANCES/PREPAYMENTS	4
C. REIMBURSABLE TRAVEL EXPENSES	4
1. Travel Vouchers	4
2. Subsistence	6
3. Lodging	7
4. Transportation	8
5. Other Expense Items	10
II. NON-EMPLOYEE TRAVEL	10
III. STUDENT GROUP TRAVEL	11
A. ADVANCE AUTHORIZATION	11
B. TRAVEL VOUCHERS	11
C. GROUP MEALS	12
IV. DEFINITIONS	12
V. ATTACHMENTS	13
A. MEAL SUBSISTENCE	13
B. HIGH RATE AREAS	13
C. KENTUCKY STATE PARKS	15
D. MILEAGE RATE HISTORY	15

I. EMPLOYEE TRAVEL

A. ADVANCE AUTHORIZATION

You must obtain the required travel authorizations prior to beginning your trip as follows:

In-state travel requires advance approval from your respective supervisory authority but does not require the submission of any form to Accounting.

All out-of-state travel must be authorized in advance. A Travel Request must be completed, including the signatures of the traveler and the respective supervisory authority before the travel and any prepayments are made for the travel.

Travel outside of the United States and Canada follows the same procedures as out-of-state travel; however, the President's approval is required for all travel outside of the United States and Canada. This approval should be indicated on the Travel Request prior to the trip or any prepayments are made for the travel.

No employee is allowed to approve his/her own Travel Voucher.

The Financial Manager of the FOAPAL being charged, if not required to sign as stated above, must also sign the Travel Request. The Financial Manager should only approve the Travel Request if it is complete and sufficient funds are available in the services/materials budget.

Failure to obtain advance approval for travel may result in delaying or non-approval of reimbursement for travel expenses. Failure to obtain advanced approval may also cause travel expenses purchased on a University purchasing card to be considered unallowable.

1. Travel Request

A Travel Request should be completed when advance approval is required and filed in the traveler's department prior to the trip. If the traveler requests reimbursement of travel expenses paid with personal funds via a Travel Voucher (see Section C) then a copy of the approved Travel Request should be sent to Accounting along with the Travel Voucher.

The estimated cost of the trip should include all travel related expenses that will be paid by the University. For prepaid expenditures, the payee and estimated amount should be listed in the space provided on the Travel Request. Any rental car charges should also be included in the estimated cost of the trip.

Individual travel will not be encumbered. It will be the department's responsibility to ensure all travel is paid in the fiscal year in which the travel was incurred.

a. Kentucky Travel

Each University department is responsible for developing their procedures for the advance authorization of Kentucky travel. It is the Chair or Director's responsibility to inform their faculty/staff of the departmental procedures. Each department is responsible for justifying all travel and maintaining adequate budget control.

b. Insurance

Advance approval of travel or the submission of a Travel Request to the traveler's department does not provide the employee with additional or "University" insurance. The University does not provide additional travel related insurance. The University has sovereign immunity since it is a state institution of the Commonwealth of Kentucky.

While traveling in a privately owned vehicle employees should be covered by their personal auto and liability insurance.

When traveling commercially or in a rental vehicle paid for with a University purchasing card through Enterprise and National Car Rental, liability and collision insurance coverage is provided. The University will not reimburse any additional insurance costs incurred by the employee.

B. TRAVEL ADVANCES/PREPAYMENTS

Individual travel advances are not available through the University and employees will not be reimbursed for travel expenses until after the completion of the trip; however, the following options are available to facilitate in the advance payment of most travel related expenses.

1. University Purchasing Card

Airline tickets, hotel/motel reservations, registration fees, and rental cars may be purchased in advance with a University purchasing card. Departments/travelers are responsible for making their own flight, hotel and rental car reservations and should use a travel agency/booking agent which provides the most economical means of travel.

2. Sponsoring Organization

Registration fees, lodging and certain meals that cannot be prepaid with the University purchasing card may be prepaid by University check directly to a sponsoring organization for conventions, conferences, seminars, or workshops. Prepayment of these expenses is requested by submitting a completed Banner direct pay invoice including a registration form with costs listed and a copy of the completed and approved Travel Request to Accounting. Banner direct pay invoices are to be received by Accounting seven working days prior to the necessary mailing date of the payment.

C. REIMBURSABLE TRAVEL EXPENSES

Expenses are reimbursable for employees only. Travel companion or spouse travel expenses are disallowed.

1. Travel Vouchers

Travel Vouchers are to be used when requesting travel expense reimbursement for those expenses not paid with a University purchasing card. A clear and concise purpose for the travel must be indicated on Travel Vouchers. Travel Vouchers must be submitted in a timely manner and no later than sixty (60) days after returning from the trip. Any Travel Voucher submitted for approval more than 60 days after returning from the trip must be approved by the appropriate

Vice President/President (President for international travel) and will be applied as taxable income on the employee's payroll record and be taxed accordingly.

Following are two exceptions to the 60-day allowance for submitting Travel Vouchers. Failure to meet these exception deadlines could result in a travel charge to the employee's home department:

- Travel conducted with a grant-funding source must have the Travel Voucher submitted before the grant end date. If the grant end date is less than 60 days from the last day traveled then the grant end date should be used as the deadline for submission and approval of the Travel Voucher
- Travel conducted less than 60 days from fiscal year end (June 30th) must be submitted by the deadline outlined in the fiscal year end memo distributed by Accounting and Financial Services each March/April.

Reimbursement for frequent Kentucky travel (ex. off-site teaching, student recruitment, etc...) should be combined on one Travel Voucher and filed on a monthly basis. For extended education travel, the prefix and number of the course(s) being taught must be included on the "Purpose" line of the Travel Voucher.

a. Receipts

Original receipts must be submitted with the Travel Voucher. Reimbursement will not be made without the original receipt. In the event that a receipt is lost, the following must be attached to the Travel Voucher:

1. A copy or a fax of the receipt, certified by the business.
2. A written statement, approved by the appropriate Vice President, from the employee stating that reimbursement has not been received.

Cancelled checks are not acceptable receipts. Copies of credit card receipts or statements that do not itemize items purchased are not acceptable receipts.

Travel related expenses less than \$10 do not require receipts.

When two or more employees are traveling together, each employee should cover their own travel expenses.

The claimant's signature is the only signature required on a Travel Voucher if the related Travel Request was approved by the appropriate officials as described in Section I.A., the requested amount of reimbursement does not exceed the amount approved on the Travel Request, and there are no unusual or exceptional items on the Travel Voucher. A copy of the Travel Request must be attached to the Travel Voucher.

If the Travel Request is not approved or a copy is not submitted with the Travel Voucher then the Travel Voucher must be signed by the individual requesting reimbursement and all other appropriate approvers as outlined in Section I.A. The Financial Manager of the FOAPAL being charged, if not one of the above individuals, must also sign the Travel Voucher.

If out-of-state travel is not approved in advance and funds are not available in the services/materials budget, the Travel Voucher may not be paid until sufficient funds are available.

If the trip included attending a seminar or conference a copy of an agenda or registration form must be attached to the Travel Voucher. This copy should include the seminar name, sponsoring organization, dates, attendance fee, and meals provided, as well as promotional hotel rates. This copy will facilitate processing the Travel Voucher through to payment.

Accounting and Financial Services archives electronic images of all travel documents. To facilitate imaging of these documents we ask for all receipts and documentation smaller than 8 ½ x 11 must be taped down on a sheet of 8 ½ x 11 paper in order to facilitate the scanning process. Do not use highlighter, and do not tape over any printed information on the receipts as both can degrade the print on the document to the point where it is illegible.

2. Subsistence

Subsistence includes all amounts spent for meals, taxes, and tips. Subsistence or meal costs may NOT be paid using the University purchasing card. These costs can only be reimbursed to the traveling employee AFTER the trip and upon submission of a completed Travel Voucher.

If an employee's workstation and home are within Calloway County, to be eligible for meal subsistence for breakfast or lunch while traveling, an employee's work must require travel at a destination **outside Calloway County** and must also require absence from the workstation and home during mealtime. If an employee's workstation and home are not within Calloway County, to be eligible for meal subsistence for breakfast and lunch while traveling, an employee's work must require travel at a destination **more than 20 miles** from both work station and home and must also require absence from both during mealtime.

- a. In accordance with IRS regulations for accountable travel plans, any subsistence claimed for a trip that did not require an overnight stay should be included in taxable income of the employee. The amount added will be reflected on the employee's pay stub following submission of the Travel Voucher at which time the appropriate tax withholdings will take place.

Meal times and subsistence rates cannot exceed those listed in Section V. Allowable subsistence differs between regular rate areas and high rate areas. High rate subsistence is only allowable for travel in the locations listed in Section V. These subsistence rates and high rate locations are those published and used by the Commonwealth of Kentucky Finance and Administration Cabinet. In the future, as state subsistence rates and high rate areas change, the University will adjust these policies to reflect the changes.

Departure times and return times must be included on the Travel Voucher so that the allowable subsistence can be verified. Refer to Section V. for the times that meal subsistence is allowed. Following are examples of regular subsistence that are not allowable:

If the trip began after 7:00 a.m., breakfast subsistence would not be allowed for the first day.

If the trip ended before 1:00 p.m., breakfast would be allowed; however, lunch would not.

Employees will not be reimbursed for actual meal costs except for the following:

For foreign travel, meals may be reimbursed at the actual cost. Receipts must be provided for each meal. Without receipts, the high rate subsistence may be reimbursed for foreign travel; however, the reimbursement method must be consistent for the entire trip. Both types of

reimbursement will not be allowed per trip. All amounts on the travel voucher must be in US dollars. All receipts must be converted to US dollars with documentation attached verifying the actual exchange rate.

Employees may be reimbursed the actual costs of meals for functions they attend and the meal cost is charged by the organization. Receipts must be provided for these meals.

Employees required to travel or attend meal functions not under their control may be reimbursed for actual meal cost charged. Receipts must be provided for the meals. This must be noted on the Travel Voucher by typing "Official University Travel" across the top of the form.

3. Lodging

Lodging costs should be the most economical that are consistent with the University's best interest. Facilities, including Kentucky State Parks, providing special government rates or commercial rates should be used where feasible. Section V. provides a listing of Kentucky State Parks.

Expenses for lodging should be paid with a University purchasing card whenever possible. An original itemized receipt from the establishment, reporting a zero balance, should be retained in the department with all other University purchasing card receipts. Expenses for lodging not prepaid or paid with a University purchasing card will be reimbursed at actual costs if an original and itemized receipt from the establishment reporting a zero balance for the account is provided. A credit card receipt is not acceptable as the only receipt from the hotel or motel. Lodging expenses will not be reimbursed without an original itemized receipt.

Expenses charged by the lodging establishment other than regular room rate and applicable taxes – including but not limited to charges for movies or room service – MUST NOT be paid with a University purchasing card. These expenses also will not be reimbursed to the employee, as they do not constitute regular travel expenses. Subsistence rates will apply for reimbursing meal costs if applicable.

The University is exempt from state sales tax in Kentucky and many other states. Choose the following link for a complete listing of states where MSU is tax exempt:

<http://campus.murraystate.edu/administ/procurement/taxexempt.htm>

Sales Tax Exemption certificates are available in Procurement Services.

Lodging expenses within forty (40) miles of the claimant's workstation and place of residence will not be reimbursed.

When sharing a room with a non-employee, reimbursement should be made at the establishment's single room rate.

4. Transportation

The most economical, standard transportation available and the most direct and usually traveled routes should be used. Expenses added by use of other transportation or route must be assumed by the employee.

a. Commercial Air and Rail Travel

Whenever possible, commercial transportation should be paid on a University purchasing card. A detailed receipt or payment confirmation - which includes the name of the traveler, dates of travel, destination(s) and confirmation that payment has been made – should be retained in the department with all other University purchasing card receipts. Commercial transportation, which cannot be prepaid by the University, will be reimbursed with original receipts. Commercial airline and rail travel shall be coach/tourist class or other reduced. Additional expense for first-class travel will not be reimbursed by the University. Commercial transportation will be reimbursed with the last page of the original ticket or a detailed payment confirmation which includes the name of the traveler, dates of travel, destination(s) and confirmation that payment has been made. Credit card receipts or cancelled checks are not acceptable receipts for commercial travel.

When discounted or non-refundable tickets are purchased and penalties are incurred, the University will reimburse the penalty charge when justification and original receipt are provided and the reimbursement is approved by the Financial Manager. This reimbursement should be requested on a Travel Voucher unless the penalty is charged directly to the University purchasing card.

b. Taxi/Shuttle/Bus/Subway Service

City travel will be allowed. Original receipts or ticket stubs must be provided for expenses over \$10.

c. Rental Cars provided through Enterprise and National Car Rental

MSU is using state contract MA 758 1200000169 15 for rental car purposes. MSU travelers are required to make reservations and pay for rentals with a University purchasing card. The use of personal credit cards for car rental are not allowed, without extenuating circumstances.

Travelers with a University purchasing card are required to make their reservation and pay for the rental car with this card. Gas should also be paid by the individual on the same University purchasing card. Receipts for both will be required.

For employee travelers without a University purchasing card or rentals for campus visitors that will be paid by the University, each department will establish a direct bill account with Enterprise and National Car Rental that is tied to a new or existing University purchasing card. The University purchasing card may carry a department name only but will require a specific person to be responsible for the card. Departments may also request one or more gas cards for employees to check out and use while traveling. The fuel cards will be in the Department's name, but will require a specific person to be responsible for the card. If not using a gas card, employees will need to pay

for gas personally and submit receipts for reimbursement on a Travel Voucher. Visitors will also need to submit receipts for reimbursement on a Travel Voucher.

Drivers must refuel the rental vehicle to the same level at time of pick up before turning it back in.

Rental vehicles may be reserved by employees through myGate, Employee tab, and choosing the link to Enterprise Rentals under Bookmarks Plus.

d. Special Transportation

The cost of other special conveyances in lieu of ordinary transportation will be allowed only with written justification, approved by the department head prior to departure and retained with the Travel Request.

Privately owned aircraft may be used only when it is to the advantage of the University, measured both by travel costs and by travel time. All costs associated with traveling via privately owned aircraft must be submitted on a Travel Voucher. The University purchasing card cannot be used to pay any costs associated with traveling on a privately owned aircraft.

e. Privately-Owned Vehicles

Mileage reimbursement is allowable when a privately owned vehicle is used for University travel. If your trip is 250 miles or less, you may use a personal vehicle and mileage will be reimbursed at the state rate. If you are traveling more than 250 miles, you should use a rental vehicle. If you choose to travel over 250 miles in your personal vehicle, the reimbursed rate will be up to \$0.25 per mile for the entire trip with no exceptions.

1. No reimbursement shall be paid for travel between the employee's workstation and their place of residence.
2. If the point of origin is the claimant's residence, mileage will be paid between residence and travel destination or between workstation and travel destination, whichever is shorter.
3. Excessive vicinity mileage should be listed separately and explained on the Travel Voucher.
4. Excessive mileage will be paid only if listed separately as vicinity driving. Out-of-state mileage will be computed using online mapping software found at www.mapquest.com.
5. Mileage reimbursement shall not exceed air coach fare.
6. Fuel for privately owned vehicles may NOT be purchased on a University purchasing card. Fuel for rental vehicles may be purchased on a University purchasing card. The rental vehicle receipt and fuel receipts must both be retained in the departments purchasing card files.

7. Rental Vehicles should be used if it is the more economical way to travel than driving a personal vehicle.

f. University Vehicle

There are limited van and minibus services available for campus. Contact Transportation Services if Enterprise cannot meet your needs.

g. Miscellaneous Transportation

Parking and toll charges are allowable. Original receipts must be provided for each charge exceeding \$10.

5. Other Expense Items

Registration fees, if not prepaid by University purchasing card or check, will be reimbursed when original receipts are provided. If the registration fee entitles the employee to meals or transportation, reimbursement claims shall be reduced accordingly.

Telephone costs necessary to conduct University business are allowable. Personal telephone calls are not allowable.

Except for mileage and subsistence, receipts should be provided for each expenditure exceeding \$10.

Reasonable and necessary expenses for Department, College or University sponsored retreats are allowable. All retreats held in Kentucky must be approved in advance by the appropriate Vice President. All out-of-state retreats must be approved in advance by the President.

Entertainment expenses are not allowable.

Other directly related travel expenses may be allowed, when justified. Photo developing and copy charges are not travel related expenses and may be reimbursed through petty cash up to \$50 per receipt or they may be purchased by University purchasing card.

II. NON-EMPLOYEE TRAVEL

Reasonable and necessary travel expenses for recruitment of faculty, staff, and students, for public relations, for Board of Regents, and other official guests of the University are allowable. All travel procedures applicable for employees are also applicable to non-employees, with the following exceptions:

1. All non-employee travel reimbursements for faculty/staff recruitment shall be approved in advance by the appropriate Vice President.
2. All non-employee travel reimbursements not covered by item 1. above should be approved by Department Head or Dean and by the Financial Manager of the FOAPAL being charged.
3. Lodging expenses at local hotels and motels should be charged to the University by the department upon making the reservations. These charges should be paid on a University purchasing card or via Banner direct pay invoice.
4. Actual costs for meals and related travel expenses may be reimbursed to non-employees only if original receipts are provided. If original meal receipts are not provided, non-employees shall be reimbursed at employee subsistence rates.

5. Employees may claim actual cost of meals when hosting non-employees, when original receipts are provided. This reimbursement should be requested on a Travel Voucher with the names of those in attendance. Meals for employee's spouses should follow the University Discretionary Expenditure Regulations.

6. Non-employees may be reimbursed mileage at no more than the effective IRS maximum.

III. STUDENT GROUP TRAVEL

Group travel is defined as three or more students accompanied by one or more faculty/staff members traveling to the same location for the same purpose. Employee travel procedures, as stated in Section I. above, apply to student group travel, except as specified below.

A. ADVANCE AUTHORIZATION

All group travel must be approved in advance by the department head and Financial Manager of the FOAPAL being charged. Advance approval should be requested by the faculty/staff advisor on Group Travel Request. Group Travel Request must be retained by the requesting department.

Transportation for groups shall be prepaid via University purchasing card or check, when at all possible. To make prepayments for Group Travel via check, a copy of the approved Group Travel Request must be received in Accounting along with the payment documentation.

Advances are available for student group travel and must be requested on the Group Travel Request. Group Travel will not be approved nor will advances be made if the Group Travel Request is not complete and sufficient funds are not available in the services/materials budget.

The travel advance will represent a University obligation of the employee requesting the advance. The advance does not relieve the employee of the responsibility to submit a Travel Voucher, repay any excess funds, and to comply with all applicable procedures. Group travel advances, or any portion thereof, not accounted for within 20 working days after the travel will be applied as taxable income on the employee's payroll record and be taxed accordingly.

Advances will not be issued for the payment of commercial transportation.

After the trip is completed all excess travel advances should be immediately deposited into the FOAPAL the advance was issued from. The deposit should be made by completing a web deposit or a Cash Transmittal form, that can be found on the MSU Support Site, and take to the Cashier's drop box in Sparks Hall. A copy of the receipt and web deposit or Cash Transmittal form should be attached to the Travel Voucher when submitting to Accounting.

B. TRAVEL VOUCHERS

Travel Vouchers are to be submitted, by the faculty/staff advisor, to Accounting within 60 days after the completion of the trip. Future advances will not be issued to a faculty/staff member until Travel Vouchers have been submitted for all outstanding advances they have. The exception to this is when back to back travel has been incurred by the employee. Any Travel Voucher submitted for approval more than 60 days after returning from the trip must be approved by the appropriate Vice President (President for

international travel) and will be applied as taxable income on the employee's payroll record and be taxed accordingly. (See Section I.C.1. for exceptions to the 60-day deadline)

Names of individuals on the trip should be attached to the Travel Voucher. This eliminates some of the confusion on the amount of expenditures being claimed.

The same Travel Voucher should be used to account for the travel advance and additional reimbursements being requested.

C. GROUP MEALS

The total cost of group meals is allowable. An original receipt must be submitted for each meal. When actual costs of meals are claimed, the names of all individuals in the group must be included on the back of the Travel Voucher.

The faculty/staff advisor may choose to issue subsistence to each student, instead of paying for all meals at once and claiming actual meal costs. The subsistence for student group travel will follow the same procedures listed in Section I. above and in Section V. Different rates should not apply for students traveling on University related activities. When subsistence is issued a Group Meal Receipt must be submitted for each day. This form must accompany the Travel Voucher and must be signed by each student and accompanying faculty/staff member receiving subsistence.

A meal advance is allowable for students who are required to remain on campus when the University Food Services are not operating. These amounts should not exceed the subsistence rates listed in Section V. Advances for these meals should be requested and accounted for according to the procedures noted above, in this section.

1. Athletic Team Meals

An additional meal is allowable for student-athletes, on home and away game days. At the discretion of the coach, this meal may be a pre-game or post-game meal and must be consistent for all team members. The maximum subsistence for this meal is \$15. When traveling this meal is in addition to the three regular meals allowed. Advances for these meals should be requested and accounted for according to the procedures noted above in this section.

IV. DEFINITIONS

Foreign Travel - Travel outside of the fifty states, the District of Columbia, and Canada.

High Rate - A city or metropolitan area in which it has been recognized that higher meal costs and lodging rates have historically prevailed, and that has been designated by the Kentucky Secretary of the Finance and Administration Cabinet as a high rate area.

Meal Time - The times the employee must be away from their work station and home in order to receive subsistence for a specific meal.

Receipt - An ORIGINAL, on a preprinted form of the business, which establishes the amount received, date of service, location and essential character of the expenditure. A cancelled check or generic credit card receipt will not serve as an acceptable receipt. The receipt for airfare must be the last copy of the ticket or a payment confirmation detailing the name of the traveler, travel destination(s), dates of travel and reflect a paid status.

Subsistence/Per Diem - Allowable reimbursement amounts for meals, including taxes and tips.

Subsistence does not include meals which may be included in charges for lodging or in registration fees paid by or on behalf of the claimant.

Workstation - The address of the assigned office of the employee. The assigned workstation of off-campus employees should be established by the Department Director or Dean. When re-assigned to a different workstation for at least two months, the new workstation immediately becomes the employee's official workstation concerning travel expense reimbursement.

University Purchasing Card - A credit card issued to an individual employee of Murray State University, for the purpose of making payments in accordance with University Purchasing Card Procedures Manual and Discretionary Expenditure Regulations. The charges to this card are paid by the University and applied to a departmental/grant/foundation FOAPAL.

V. ATTACHMENTS

A. MEAL SUBSISTENCE – for travel occurring November 1, 2024 and after

		Regular Rate Areas		High Rate Areas	
Meal	Meal Time				
Breakfast	7:00am - 9:00am	\$	12.00	\$	14.00
Lunch	11:00am - 1:00pm	\$	15.00	\$	18.00
Dinner	5:00pm - 7:00pm	\$	23.00	\$	28.00
Total		\$	50.00	\$	60.00

All meal taxes and tips are included in the allowance above, not in addition to the allowance. Subsistence is allowable when in travel status for the full period shown as Meal Time.

The above subsistence rates are those set forth by the Commonwealth of Kentucky's Finance and Administrative Cabinet and will fluctuate accordingly with changes in the state regulations.

B. HIGH RATE AREAS

Following is a list of high rate areas recognized by the Kentucky Secretary of the Finance and Administration Cabinet. All are corporate limits of the cities listed except where noted.

ALABAMA: Birmingham, Mobile, Montgomery

ALASKA: Entire State

ARIZONA: Phoenix/Scottsdale, Tucson

ARKANSAS: Hot Springs, Little Rock

CALIFORNIA: Entire State

COLORADO: Entire State

CONNECTICUT: Entire State

DELAWARE: Dover, Wilmington

FLORIDA: Entire State

GEORGIA: Entire State

HAWAII: All Islands

IDAHO: Boise, Coeur d' Alene

ILLINOIS: Chicago (including Cook County and DuPage County), Springfield

INDIANA: Indianapolis

IOWA: Des Moines

KANSAS: Kansas City, Topeka

LOUISIANA: Baton Rouge, New Orleans

MAINE: Entire State

MARYLAND: Entire State

MASSACHUSETTS: Entire State

MICHIGAN: Entire State

MINNESOTA: Minneapolis, St. Paul

MISSISSIPPI: Biloxi, Jackson

MISSOURI: Jefferson City, Kansas City, St. Louis

MONTANA: Helena

NEBRASKA: Lincoln, Omaha

NEVADA: Carson City, Lake Tahoe, Las Vegas, Reno

NEW HAMPSHIRE: Entire State

NEW JERSEY: Entire State

NEW MEXICO: Albuquerque, Santa Fe

NEW YORK: Entire State

NORTH CAROLINA: Entire State

NORTH DAKOTA: Bismarck

OHIO: Akron, Cincinnati, Cleveland, Columbus, Dayton, Toledo

OKLAHOMA: Oklahoma City, Tulsa

OREGON: Portland, Salem

PENNSYLVANIA: Entire State

RHODE ISLAND: Entire State

SOUTH CAROLINA: Charleston, Columbia, Hilton Head, Myrtle Beach

SOUTH DAKOTA: Pierre, Rapid City

TENNESSEE: Chattanooga, Gatlinburg/Pigeon Forge, Knoxville, Memphis, Nashville

TEXAS: Entire State

UTAH: Salt Lake City

VERMONT: Burlington, Montpelier

VIRGINIA: Entire State

WASHINGTON: Entire State

WASHINGTON D.C.: Entire District including the cities of Alexandria, Falls Church of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George in Maryland

WEST VIRGINIA: Charleston, Morgantown

WISCONSIN: Madison, Milwaukee

WYOMING: Cheyenne, Jackson Hole

OTHER: All U.S. Possessions, Canada (including all provinces), All Foreign Destinations

C. KENTUCKY STATE PARKS

Park	Location
Barren River State park.....	Lucas
Buckhorn Lake State Park	Buckhorn
Carter Caves State Resort Park	Olive Hill
Cumberland Falls State Resort Park	Corbin
General Butler State Resort Park	Carrollton
Greenbo Lake State Resort Park	Greenup
Kenlake State Resort Park	Hardin
Kentucky Dam State Resort Park	Gilbertsville
Lake Barkley State Resort Park	Cadiz
Lake Cumberland State Resort Park	Jamestown
Natural Bridge State Resort Park	Slade
Pennyrile Forest State Resort Park	Dawson Springs

D. MILEAGE RATE HISTORY – revised 10-1-2025

Mileage Rate History		
Began	Through	Rate per Mile
April 1, 2026	June 30, 2026	Next Scheduled Review
January 1, 2026	March 31, 2026	\$ 0.42
October 1, 2025	December 30, 2025	\$ 0.43
July 1, 2025	September 30, 2025	\$ 0.43
April 1, 2025	June 30, 2025	\$ 0.42
January 1, 2025	March 31, 2025	\$ 0.43
October 1, 2024	December 31, 2024	\$ 0.43
July 1, 2024	September 30, 2024	\$ 0.45
April 1, 2024	June 30, 2024	\$ 0.45
January 1, 2024	March 31, 2024	\$ 0.43
October 1, 2023	December 31, 2023	\$ 0.46
July 1, 2023	September 30, 2023	\$ 0.46
April 1, 2023	June 30, 2023	\$ 0.45