## RESOLUTION NO. 2257

A RESOLUTION OF THE CITY OF REDLANDS STATING THE POLICY OF THE CITY COUNCIL RELATIVE TO DEDUCTIBLE BUSINESS EXPENSE FOR INCOME TAX PURPOSES.

THE CITY COUNCIL OF THE CITY OF REDLANDS ORDAINS AS FOLLOWS:

"WHEREAS, it is necessary to determine policy regarding the expense of City Officers and supervisory employees when participating in service clubs and other community organizations; and,

WHEREAS, in business, these are normally considered ordinary employee business expenses for the purpose of calculating personal income tax; and,

WHEREAS, such expenses are not reimbursable for City Officers and supervisory employees as a matter of policy, but the need for participation in such organizations is of equal or more importance for such City Officers and employees than for officers and employees of private firms;

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REDLANDS that the Council finds and determines that participation by City Officers and supervisory employees in service clubs and other community organizations is necessary and desirable in order for the City government and such public officers and employees to effectively and efficiently serve the community, and that expense incurred by such officers and employees in such activities is ordinary and reasonable business expense, and be it further resolved that although such expenses of such officers and employees are not subject to reimbursement under existing City policy, City Officers and supervisory employees be urged to participate in service clubs and organizational activities as a part of the duties of their positions.

This resolution includes supervisory employees such as Department and Division Heads and it is principally concerned with this type of employment."

ADOPTED, SIGNED AND APPROVED THIS 5 DAY OF February , 1963.

Mayor of the City of Redlands

ATTEST:

I hereby certify that the foregoing resolution was duly adopted by the City Council, City of Redlands, California at a regular meeting thereof held in the Council Chambers on the 5 day of February 1963.

APPROVED FOR FORM:

/s/ Edward F. Taylor City Attorney Hazel M. Soper. City Clerk City of Redlands