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UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

RELEASED

11-22-90  
R/S

*Subject Code*

IN REPLY  
REFER TO:

B-147420

OFFICE OF GENERAL COUNSEL

JUL 27 1977

Commander J. W. Sweeney  
Judge Advocate General Corps  
Department of the Navy  
Thirteenth Naval District  
Seattle, Washington, 98115

Dear Commander Sweeney:

Your letter of June 3, 1977, requests information regarding the Comptroller General's current position on the payment of parking meter fees incident to the use of Government-owned vehicles.

You state that you are aware of decisions in which we have held that parking meter fees constituted an unauthorized attempt by municipalities to tax or burden the Federal Government. You state the Attorney General has held otherwise and request our current position on the matter. You are correct that it was our position that neither the payment of parking meter fees for readily identifiable Government-owned vehicles nor the reimbursement to employees for parking meter deposits was proper. See 38 Comp. Gen. 258 (1958) and cases cited therein. Concomitantly, employees were not held responsible for payment of fines or parking tickets incurred as a result of refusal to pay parking meter fees.

However, in 46 Comp. Gen. 624 at pp. 627-628 (1967) (copy enclosed), we reversed our previous position and held, for the reasons stated therein, as follows:

"We have carefully reconsidered the matter in light of the foregoing and agree that the requirement of payment of a meter fee (where such fee is not a tax) incident to parking a Government-owned vehicle on a public street would not impose an impermissible burden on the Federal Government. Accordingly, and in the absence of a judicial determination contrary to what is stated above,

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we will no longer object to the use of appropriated funds to reimburse Federal employees who are required to pay street parking meter fees while driving Government-owned vehicles on official business, except where there would be imposed an impermissible burden on the performance of a Federal function such as the carrying of the mail, or in those instances where the parking meter fee has been held by a court to be a tax or a revenue raising measure.

"Insofar as the conclusions reached in any of our prior decisions may be inconsistent with the views expressed above, they will no longer be followed."

Furthermore, concerning the payment of fines for traffic offenses, we have long held that a fine imposed upon an employee for a violation committed while driving a Government vehicle in the performance of his official duties is a responsibility of the employee and there is no authority for the payment thereof from appropriated moneys. 31 Comp. Gen. 246 (1952). Therefore, since Government-owned vehicles are generally subject thereto, it is the duty of the employee to pay street parking meter fees, for which he will be reimbursed by his agency, and the employee (and not the Government) will be held responsible for payment of any parking tickets resulting from his failure to do so.

We trust that this information will be of assistance to you.

Sincerely yours,

Rollee Lowenstein

(Mrs.) Rollee Lowenstein  
Assistant General Counsel

Enclosure