

# **YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS**

Resolution No. 25- 137

## **Resolution to Set Travel and Per Diem Reimbursement Rates for Calendar Year 2026**

WHEREAS, the Internal Revenue Service (IRS) has adopted standard mileage rates for calendar year 2026.

WHEREAS, pursuant to Sections 2-18-503(b) of the Montana Code Annotated “When a privately owned motor vehicle is used because a government-owned or government-leased motor vehicle is not available or because the use is in the best interest of the governmental entity and a notice of unavailability of a government-owned or government-leased motor vehicle or a specific exemption is attached to the travel claim, then a rate equal to the mileage allotment allowed by the United States internal revenue service for the current year must be paid for the first 1,000 miles and 3 cents less per mile for all additional miles traveled within a given calendar month.”

WHEREAS, the Board of County Commissioners annually adopt the travel and per diem reimbursement rates.

NOW THEREFORE, BE IT RESOLVED,

The Yellowstone County Board of County Commissioners adopts the Attachment AI - Travel Policy; Travel and Per Diem Rates.

Passed and Adopted on the 6<sup>th</sup> day of January 2026.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

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Mark Morse, Chair

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Michael J Waters, Member

ATTEST:

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Chris White, Member

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Jeff Martin, Clerk and Recorder

Resolution # 25-137

Attachment A1

(Replaces AH)

TRAVEL POLICY

## **Yellowstone County**

### **TRAVEL AND PER DIEM RATES**

**Effective date 01/01/2026**

1. **Time Period: 01/01/2026 - 12/31/2026**
2. **Mileage Rate: 68 cents per mile. All mileage over 1,000 miles in the same month will be reimbursed at 65 cents per mile.**
3. **Meals**

#### **In State & Out of State**

<b>Breakfast</b>	<b>\$16.00</b>
<b>Lunch</b>	<b>\$19.00</b>
<b>Dinner</b>	<b>\$28.00</b>

4. **Lodging:**

**In State and Out of State: Reasonable and necessary expenses will be reimbursed at actual cost.**