

**DECISION**

**THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548

*File, per [unclear]  
10/1-11  
129058*

**FILE:** B-217904

**DATE:** February 11, 1986

**MATTER OF:** John F. Manfredi and DeLewis A. Gudgel

**DIGEST:**

Use taxes, excise taxes, license fees, and related registration costs imposed on boats and trailers brought into the state where the transferred employee's new duty station is located may be reimbursed as part of the miscellaneous expenses allowance. These items are reimbursable because they are substantially the same as those expressly authorized for automobiles and are directly related to the relocation of the employee's residence. They may be reimbursed regardless of the fact that the boats and trailers were not transported to the new duty station at Government expense.

Mr. John F. Manfredi and Mr. DeLewis A. Gudgel, employees of the Bureau of Reclamation, paid taxes and related fees on boats and trailers they brought into the State of Washington when they were transferred from locations outside the State to Yakima, Washington. The amounts they were assessed as use taxes, as well as initially assessed excise taxes, license fees, and related registration costs for the boats and trailers may be reimbursed as part of the miscellaneous expenses allowance.<sup>1/</sup>

Mr. Manfredi was transferred from Klamath Falls, Oregon, to Yakima, Washington, in November 1984. He transported two boats and two boat trailers to his new duty station. Upon registering the boats and boat trailers in the State of Washington he was assessed use taxes of \$787.80 as well as registration and licensing related fees totaling \$58.90. In addition, he paid \$10.35 for boat numbers.

Mr. Gudgel was transferred from Ashton, Idaho, to Yakima, Washington, in December 1984. He brought his

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<sup>1/</sup> Florence K. Entwistle, Authorized Certifying Officer, requested this advance decision.

camping trailer with him to Yakima. Upon registering his trailer at his new duty station he was assessed a Washington State use tax of \$573.38 together with an excise tax and other fees totaling \$85.50.

Applicable Regulation

The issue is whether the above items are reimbursable relocation costs within the category of miscellaneous expenses. Distinguishing between the items covered and not covered by the miscellaneous expenses allowance, Federal Travel Regulations, paras. 2-3.1(b)-(c) (Supp. 4, August 23, 1982), incorp. by ref., 41 C.F.R. § 101-7.003 (1984), provide in part:

"b. Types of costs covered. The allowance [miscellaneous expenses] is related to expenses that are common to living quarters, furnishings, household appliances, and to other general types of costs inherent in relocation of a place of residence. The types of costs intended to be reimbursed under the allowance include but are not limited to the following:

\* \* \* \* \*

"(6) Costs of automobile registration, driver's license, and use taxes imposed when bringing automobiles into certain jurisdictions.

"(c). Types of costs not covered. This allowance shall not be used to reimburse the employee for costs or expenses incurred which exceed maximums provided by statute or in these regulations; costs or expenses incurred but which are disallowed elsewhere in these regulations \* \* \* costs or expenses incurred for reasons of personal taste or preference and not required because of the move \* \* \* or any other expenses brought about by circumstances, factors, or actions in which the move to the new duty station was not the proximate cause. \* \* \*"

Discussion

A use tax is imposed on the value of tangible property, including boats and trailers, transported into the State of Washington for use there. It is paid only once in lieu of the state sales tax. Revised Code of Washington Annotated, Chapter 82.12. The State of Washington also imposes an annual excise tax on boats, trailers, travel trailers, and campers in connection with their registration and licensing. Revised Code of Washington Annotated, Chapters 82.44 (motor vehicles defined to include ordinary trailers), 82.49 (watercraft), and 82.50 (travel trailers and campers).

Use taxes, excise taxes, license fees, and related registration costs imposed by the State of Washington on the boats and trailers in this case are reimbursable because they are substantially the same as those expressly allowed for automobiles under FTR, para. 2-3.1b(6). They are expenses directly related to the relocation of the employee's residence since payment of the State-imposed fees is a condition to use of the boats and trailers in the vicinity of the employees' new residence. On this same basis we have allowed reimbursement as a miscellaneous expense of use taxes paid upon a mobile home transported to the new duty station. See 47 Comp. Gen. 687 (1968).

Concerning the employees' claim for excise taxes, license fees, and related registration costs, we point out that only the initial payment due upon relocating the boats and trailers to Yakima, is reimbursable. Accrual of these items in subsequent years is a part of the employee's everyday cost of living unrelated to the change of residence. Thomas A. Shaver, B-195851, October 29, 1980. In Mr. Manfredi's case, the \$10.35 amount he paid for boat numbers also may be reimbursed. Upon registering the boat, the registration number issued by the state is required to be displayed on the vessel. As an integral part of that process the purchase of boat numbers may be regarded as a cost associated with registration of the boat. The expenses here in issue may be allowed even though the trailers and boats were not transported to the employee's new duty station at Government expense. B-174665, January 20, 1972.

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The claims submitted by Messrs. Manfredi and Gudgel may be paid to the extent they are otherwise allowable under FTR para. 2-3.3.

for *Milton J. Dowler*  
Comptroller General  
of the United States