



Attorney General
STATE CAPITOL
Phoenix, Arizona 85007

Robert R. Corbin

June 7, 1979

Mr. David P. Jankofsky
Assistant Director for Taxation
Arizona Department of Revenue
Capitol Building
1700 West Washington
Phoenix, AZ 85007

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Re: I79-152 (R79-063)

Dear Mr. Jankofsky:

In your letter of March 5, 1979, you asked whether employees who have been relocated from 1700 West Washington to a downtown office building may be reimbursed for parking expenses pursuant to A.R.S. §§ 38-621 et seq., which authorize reimbursement for travel expenses when "the official duties of a public officer, deputy or employee require him to travel from his designated post of duty." A.R.S. § 38-622.A (emphasis added). You have asked us to consider whether 1700 West Washington continues as the "designated post of duty" so that all of the employees who have been relocated elsewhere could come within the purview of the statute.

It is our opinion that the employees in question are not performing "official duties" away from a "designated post of duty" within the scope of A.R.S. § 38-622.A, and thus are not entitled to reimbursement for parking expenses.

The provision applies to those situations in which travel is a necessary supplement to performance of duties at a "designated post." A "designated post of duty" is where one's desk is situated and where primary employment duties are performed. The "official duties" which mandate travel are those which cannot be performed at one's desk.¹

¹ See Ariz. Atty. Gen. Op. No. 59-142.

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When the employees were relocated to a different office, their "designated post of duty" was also relocated, and their primary employment duties are to be performed at that office. Inasmuch as they can no longer work at 1700 West Washington, that cannot be considered their "designated post of duty" for purposes of A.R.S. § 38-662.A.

Although the employees may not be reimbursed for parking costs under A.R.S. §§ 38-621 et seq., we would suggest, assuming funds are available, that you may provide for employee parking through a lease for office space which includes parking or a lease for parking space only.

Sincerely,


BOB CORBIN
Attorney General

BC/mm