



LINCOLN COUNTY MONTANA

322344 BOOK: PF PERM/FILES PAGE: 15674 Pages: 5
STATE OF MONTANA LINCOLN COUNTY
RECORDED: 08/05/2026 11:38 KOI: RESOLUTION
CORRINA BROWN CLERK AND RECORDER
FEE: \$0.00 BY: Jessica Terpe Deputy
FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE,

RESOLUTION 2026-23

A Resolution Amending Resolution 2026-03 to Update the Standard Mileage Reimbursement Rate Effective July 1, 2026

THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY, MONTANA FINDS:

WHEREAS, the Board of County Commissioners adopted Resolution 2026-03 establishing the County holiday schedule, mileage reimbursement rate, and meal reimbursement rates for calendar year 2026; and

WHEREAS, effective July 1, 2026, the Internal Revenue Service increased the standard mileage reimbursement rate for business travel from \$0.725 cents per mile to \$0.76 cents per mile for travel occurring July 1, 2026, through December 31, 2026; and

WHEREAS, the Board of County Commissioners finds it appropriate to amend Resolution 2026-03 to reflect the revised Internal Revenue Service standard mileage reimbursement rate while leaving all other provisions of Resolution 2026-03 unchanged.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners for Lincoln County, Montana, that Resolution 2026-03 is hereby amended, effective July 1, 2026, to update Section 2, Mileage Reimbursement, as follows:

1. The standard mileage reimbursement rate for county business travel is increased to **\$0.76 per mile**, consistent with the IRS standard mileage rate.
2. Employees who voluntarily use their personal vehicle instead of an available county vehicle shall be reimbursed at **48.15% of the IRS standard mileage rate**, currently **\$0.37 per mile**.
3. Employees required to use their personal vehicle because a county vehicle is unavailable shall be reimbursed at the **full IRS standard mileage rate of \$0.76 per mile**.
4. All other provisions of Resolution 2026-03 shall remain in full force and effect.



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THE BOARD FURTHER RESOLVES:

1. If a provision of this resolution conflicts with a prior resolution, the provisions of this resolution will control.
2. The provisions of this resolution are severable. If any part is held invalid, the remainder remains in effect.
3. Under Montana Code Annotated § 7-5-123, resolutions are immediately effective unless a delayed date is specified.
4. This resolution must be entered into the minutes and signed by the presiding officer pursuant to § 7-5-121, MCA.

END OF RESOLUTION

Approved as to Form:



Marcia Boris, County Attorney

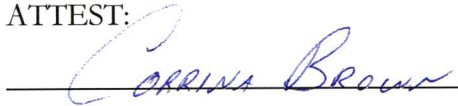
Date presented to the Board 08/05/2026 Approved ☒ Disapproved ☐ Amended ☐
Adopted this 5th day of August, 2026.

LINCOLN COUNTY BOARD OF COMMISSIONERS



Brent Teske, Chair

ATTEST:



Corrina Brown, Clerk of the Board



Standard mileage rates

If you use your car for business, charity, medical or moving purposes, you may be able to take a deduction based on the mileage used for that purpose.

2026 mileage rates (July 1 – Dec. 31)

The standard mileage rates for 2026 are:

- Self-employed and business: 76 cents/mile
- Charities: 14 cents/mile
- Medical: 23.5 cents/mile
- Moving ([military only](#)): 23.5 cents/mile

[Find out when you can deduct vehicle mileage](#)

Mileage rates for all years (cents/mile)

Period	Business use	Charity use	Medical or military moving	Source
2026 (July 1 – Dec. 31)	76	14	23.5	IR-2026-29
2026 (Jan. 1 – June 30)	72.5	14	20.5	IR-2025-128
2025	70	14	21	IR-2024-312
2024	67	14	21	IR-2023-239

Tax professionals topics

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- Office of Professional Responsibility and Circular 230
- Tax code, regulations and official guidance
- E-Services
- Topic no. 161, Returning an erroneous refund – Paper check or direct deposit
- Appeals
- Tax professionals



LINCOLN COUNTY MONTANA

319140 BOOK: PF PERM/FILES PAGE: 15518 Pages: 2
STATE OF MONTANA LINCOLN COUNTY
RECORDED: 01/07/2026 12:25 KOI: RESOLUTION
CORRINA BROWN CLERK AND RECORDER
FEE: \$0.00 BY: Deleisha Starkman Davis
FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE.
RESOLUTION 2026-03

A Resolution Establishing 2026 Holidays, Mileage and Meal Rates

THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY, MONTANA FINDS:

WHEREAS, MCA 7-4-102 requires county officers to keep their offices open during established office hours, except on legal holidays; and

WHEREAS, MCA 7-4-2211 provides that certain days, including the day after Thanksgiving and Christmas Eve, are not legal holidays, and county offices must remain open on such days; and

WHEREAS, MCA 1-1-216 defines legal holidays in Montana and establishes which days are recognized as holidays by law, providing guidance for county holiday observances; and

WHEREAS, the Board of County Commissioners desires to establish a schedule of holidays for county employees, as well as mileage and meal reimbursement rates for 2026, in accordance with MCA 2-18-501 through 2-18-503.

NOW, THEREFORE, BE IT RESOLVED:

1. Holidays for 2026

The following holidays are approved for Lincoln County employees:

New Year's Day: January 1, 2026
Martin Luther King Jr. Day: January 19, 2026
President's Day: February 16, 2026
Memorial Day: May 25, 2026
Independence Day: July 3, 2026
Labor Day: September 7, 2026
Columbus Day: October 12, 2026
Election Day: November 3, 2026
Veterans Day: November 11, 2026
Thanksgiving Day: November 26, 2026
Christmas Day: December 25, 2026

2. Mileage Reimbursement

- A. The mileage reimbursement rate for county travel is set at **\$0.725 per mile** as of January 1, 2026, consistent with the IRS standard mileage rate.



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- B. Employees who choose to use their personal vehicle instead of a county vehicle shall be reimbursed at **48.15% of the IRS rate** (currently \$0.35 per mile).
 - C. If county vehicles are unavailable at the employee's work location for required travel, reimbursement for personal vehicle use shall be at the full IRS rate (\$0.725 per mile).
3. **Meal Reimbursement Rates**
- A. **In-State Meals:** Morning \$11.20, Midday \$13.30, Evening \$20.60
 - B. **Out-of-State Meals:** Morning \$16.00, Midday \$19.00, Evening \$28.00

THE BOARD FURTHER RESOLVES:

1. If a provision of this resolution conflicts with a provision of a previously adopted resolution, this resolution will prevail.
2. This resolution and its various sections, clauses and paragraphs are severable. If any part, sentence, clause, or phrase is adjudged to be unconstitutional or invalid, the remainder of the resolution will not be affected.
3. This resolution will be effective immediately upon adoption, in accordance with § 7-5-123, MCA.
4. This Board directs that this resolution be entered into the minutes and signed by the Chair of the Board in accordance with § 7-5-121, MCA.

END OF RESOLUTION

Approved as to Form:

Marcia Boris, County Attorney

Date presented to the Board January 7, 2026 Approved ☒ Disapproved ☐ Amended ☐

Adopted this 7th day of January, 2026.

LINCOLN COUNTY BOARD OF COMMISSIONERS

Brent Teske, Chair

ATTEST:

Corrina Brown, Clerk of the Board