

Process for Cannabis Advisory Council Per Diem and Expense Reimbursement Policy

Version: 1.00
Effective Date: 03/29/2024
Approval: Signature on file

Policy Statement

This policy is to ensure uniform and accurate provision of council members per diem and expense reimbursement.

Reason for the policy

This policy is required under Minnesota Statute, chapter 15.059, subdivision 3 (c)

Compensation

The per diem compensation rate is \$55 a day spent on eligible council activities as authorized under Minnesota Statutes Section 15.059.

Council activities eligible for per diem compensation include:

- Council meetings convened by the Office of Cannabis Management.
- Sub-group meetings scheduled by the Office of Cannabis Management.
- Council Vice Chair planning and debrief meetings staffed by the Office of Cannabis Management.

As required under Minnesota Statutes Section 15.059, advisory council members who are state employees or employees of political subdivisions cannot receive per diem compensation for council activities that occur during working hours for which they are compensated by the state or political subdivision. However, a state or political subdivision employee may receive per diem compensation if the employee uses vacation time or compensatory time accumulated in accordance with a collective bargaining agreement or compensation plan for council activities.

Council members must submit a Vendor's Invoice Form after each day of advisory council activities for which per diem compensation is being requested. Except for the meeting at which this policy is adopted, Members must

submit the form no later than 14 days after the date the activities occurred to receive the per diem compensation.

Eligible council members must be in attendance for the entirety of any meeting for which per diem compensation is requested.

All requests for per diem compensation are subject to review and approval by the Minnesota Management and the Office of Cannabis Management.

Expense Reimbursement

Travel

1. Mileage (documentation required) –
 - a. Per the Federal IRS mileage reimbursement rate.
 - b. Mileage is calculated with the shortest distance between point A and point B, irrespective the route traveled.
 - c. Documentation of mileage between A&B must be provided. Documentation could include a printout of mapping website showing the total miles between A&B.
2. Lodging (receipt required)
 - a. Allowed when council member resides 50 miles from the location of the meeting.
 - b. Reasonable rates are reimbursed as determined by the State according to standard rates in geographical area.
 - c. Ask for Government Discount, if possible

Meals

1. Meals (no receipt required, flat rate):
 - a. Eligibility: Meals, including tax and a reasonable gratuity, are reimbursable under the following conditions:
 - i. Breakfast. Breakfast reimbursements may be claimed if the council member leaves their home location before 6:00 a.m. or is away from home overnight for council business.
 - ii. Lunch. Lunch reimbursements may be claimed if the council member is performing council business over the normal lunch period.
 - iii. Dinner. Dinner reimbursements may be claimed only if the council member is away from home after 7:00 p.m. or is away from home overnight.
 - b. Reimbursement Amount:
 - i. Breakfast: \$11.00
 - ii. Lunch: \$13.00
 - iii. Dinner: \$19.00

Childcare

1. Must be arranged and approved in advance.

2. As authorized under Minnesota Statutes Section 15.09, council members who, as a result of time spent attending council meetings, incur childcare expenses that would not otherwise have been incurred, may be reimbursed for those expenses.
3. Council members are eligible for reimbursement of childcare expenses for the actual time spent on eligible council activities as well as no more than one hour of travel time per day to transport the child to the care location.
4. All requests for reimbursement of childcare expenses are subject to review and approval by the Minnesota Management and Budget and the Office of Cannabis Management.

Requesting Reimbursement:

Register as a State of MN Vendor

A vendor account is required to pay business expense claims.

To apply for your State of MN Vendor Number, visit: Minnesota Supplier Portal Registration.

Things to note about registering for a State of MN Vendor Account:

- The vendor portal is known to have accessibility issues. We are strongly advocating for a completely accessible and independent vendor website portal; however, at this time, we understand there may be accessibility issues for some users. If you have access issues, you will need to directly contact the State of MN Vendor Assistance Help Desk at 651.201.8100, option 1, option 1.
- Federal Tax ID or Social Security number required.
- Direct Deposit is strongly encouraged.
- You must maintain an accurate address in the vendor system at all times.
- Send OCM Cannabis Advisory Council Liaison (cannabis.council.ocm@state.mn.us) your vendor number when your vendor registration process is complete.
- Payments take up to 30 days to process, AFTER the date you sign the DocuSign authorization.
- Rush payments can be requested and are often honored.

Requesting Reimbursement

- Requests must be made within two weeks (14 days) following a meeting or other Cannabis Advisory Council business.
- For in person meetings hosted by OCM, pre-printed forms will be provided at the start of the meeting and may be returned to the office at the end of the meeting for processing.
- MMB Vendor Invoice forms can be found on the councils SharePoint site or members can request a copy of the form from the OCM Cannabis Advisory Council Liaison (cannabis.council.ocm@state.mn.us).

Tax Information

- The Minnesota Management and Budget is responsible for sending out 1099 tax documents.
- Taxable income payments may include:

- Per diem payments
- meal reimbursements without an overnight stay
- Other reimbursement payments may not be taxable (mileage, lodging, meals with overnight stay).
- For most complete tax information, use the State of MN Vendor Portal: SWIFT Vendor Resources.
- Nothing in this policy should be construed as legal advice or tax guidance, and it is always advisable to consult a tax professional to understand your individual tax situation.

History

Version	Description	Date
1.0	Initial Policy Adopted by Cannabis Advisory Council.	3-29-2024