HARTNELL COMMUNITY COLLEGE DISTRICT
AP 6450 Wireless or Cellular Telephone Use
References: Vehicle Code Sections 12810.3, 23123, and 23124; 26 U.S. Code Sections 274(d)(4) and
280F(d)(4)
The superintendent/president shall determine if it is in the best interests of the District to provide a
cellular or wireless telephone at District expense.
Cellular telephones provided by the District for compensatory reasons are classified by the Internal
Revenue Service as a fringe benefit, the value of which must be included in an employee’s gross
income.
The value of a cellular telephone provided by the District primarily for non-