§ 77-c. Per diem meal allowances for travel on official business. Whenever a municipality is authorized or required to reimburse its officers, employees, or the volunteer members or officers of the fire department of the municipality, for their actual and necessary expenses for meals in conjunction with travel on official business, the governing board of such municipality may determine by resolution to allow and pay a reasonable per diem allowance for meals in lieu of such actual and necessary expenses. In determining the amount of such allowance, the governing board shall consider the prevailing costs for meals in the area in which the travel will occur, but in no event shall such allowance exceed the standard meal allowance for business-related travel adopted or prescribed for federal income tax purposes. For purposes of this section, the terms "municipality" and "governing board" shall have the same meaning as in section seventy-seven-b of this article.