

Dixie State University Policy

262 Coordination of Sponsorship and Advertising



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I. Purpose

- 1.1 To establish policies and guidelines for Dixie State University's departments and programs wishing to solicit revenue in the form of sponsorships and advertising to support university activities. The policy will serve as a guide in decision making for university personnel, who are approached by, or approach, external advertisers or corporate sponsors that want to access the campus community.

II. Scope

- 2.1 This policy applies to all employees (see DSU 301), students, and other university representatives.

III. Definitions

- 3.1 **Advertising:** The opportunity provided to another party for the purpose of promoting or marketing any trade, business, service, facility, or product. Advertising revenue may be subject to federal unrelated business income tax (UBIT).
- 3.2 **Campus Community:** All faculty, staff, and students of DSU.
- 3.3 **Corporate Sponsorship:** A contribution from an external business or commercial enterprise in exchange for acknowledgement that is limited by the IRS to the business name, logo, address, telephone, and Internet address.
- 3.4 **External Advertisers:** Non-campus businesses or commercial enterprises that want to promote items across campus.

- 3.5 ***Institutional Personnel:*** Employees of Dixie State University.
- 3.6 ***Marketing Agreement:*** Agreements that allow a product to be marketed and sold on campus (e.g.: Coke®, Pepsi®).
- 3.7 ***Office:*** The Office of University Advancement
- 3.8 ***Supplemental Revenue:*** Additional revenue received from donors and businesses to assist programs at DSU.
- 3.9 ***University Activities:*** Any activity held at DSU, by DSU or held by DSU off campus.

IV. Policy

- 4.1 Before revenue is accepted, the department shall determine whether the funds are for advertising or for sponsorships. Sponsorships require approval from the Vice President for University Advancement or their designee before they are accepted.
 - 4.1.1 Corporate sponsorships are charitable contributions by IRS definition and must be appropriately receipted by the Office of University Advancement to ensure accurate accounting and acknowledgement.
 - 4.1.2 Advertising is not considered a charitable contribution and is not processed through the Office of University Advancement.

V. References

VI. Procedures

- 6.1 When a university employee is approached or approaches a business or commercial enterprise to advertise or be a sponsor, the University must determine whether the entity wants to be an advertiser or sponsor.
 - 6.1.1 If the business wants to be a sponsor, the university employee must contact the Office of University Advancement for approval.
- 6.2 To be considered a sponsor, the following must take place:
 - 6.2.1 Monies or equivalent are received by DSU from an individual, business or commercial enterprise.
 - 6.2.2 Acknowledgement from the University (The acknowledgement may not

contain the University's endorsement of the business entity's products or services. Any qualitative or quantitative language about the business entity's products or services, or an information other than business name, logo, address, telephone or Internet address would classify the contribution as advertising).

6.2.3 Funds may not be from a vendor as part of an exclusive provider arrangement.

6.3 If all of the above criteria are not met, the payment is considered advertising revenue according to IRS regulations and not a contribution eligible as a tax deduction.

VII. Addenda

Policy Owner: Vice President for University Advancement
Policy Steward: Director of Development

History:

Approved 01/31/20

Revised 0/0/00