

**PROPOSED AMENDMENT
TITLE 4, CHAPTER 10, SECTION 21.2.**

Additions **bolded/underlined**; deletions are ~~stricken~~

Section 21. Intercollegiate Athletics Complimentary Ticket Policy.

2. UNR

~~a. Intercollegiate Athletics (ICA) employees may request two (2) complimentary season tickets. Section 61 of the Internal Revenue Code states that all complimentary tickets furnished by the University to its employees must be reported as taxable income. The fair market value of all complimentary tickets provided to faculty and staff of any Nevada System of Higher Education institution will be added to the employee's taxable income and reported to the Internal Revenue Service on the annual W-2 form. (B/R 8/03)~~

~~b. Individual game tickets for ICA personnel must be requested through and approved by the Athletic Ticket Director. (B/R 8/03)~~

~~c. A "Complimentary Ticket Request" form must be completed and signed by ICA personnel prior to receipt of tickets. (B/R 5/90)~~

~~d. A listing of all complimentary ticket requests will be maintained by the Assistant Athletic Director for Sports Services for review upon reasonable request by authorized personnel. (B/R 8/03)~~

~~e. Documentation for complimentary tickets will be consistent with acceptable accounting procedures and guidelines established by the University as approved by the Board of Regents. (B/R 5/90)~~

~~f. All tickets are the property of ICA and the University of Nevada, Reno and may not be used for personal gain of any employee. Such use is considered to be a violation of State policies and procedures. (B/R 5/90)~~

~~g. Tickets may not be used for any purpose that is in conflict with NCAA rules. (B/R 5/90)~~

~~h. "Season" or "game" complimentary tickets for people external to ICA must be approved by the Director of Athletics or his designee. (B/R 5/90)~~

~~i. This policy may not be amended without written approval of the Director of Athletics. (B/R 5/90)~~

This policy governs the issuance of complimentary tickets for the UNR Department of Intercollegiate Athletics (ICA) events. The policy shall be administered by the Director of the Department of ICA who is responsible for compliance with the policy hereunder.

- a. Complimentary tickets for Department of ICA events are University property and shall not be directly or indirectly sold or exchanged by any employee for money, anything of value, or for the benefit of the employee or any other person.
- b. Any distribution of complimentary tickets shall be in compliance with federal and state statutes and regulations; the Code, policies and procedures of the Nevada System of Higher Education; the policies, rules and regulations of the NCAA; and those of any athletic conference with which UNR is affiliated and those of the University and the Department of ICA.
- c. The Department of ICA shall follow specific detailed procedures as established in the Department's ticket policy.
- d. Distribution of complimentary tickets pursuant to this policy shall be reported to the Internal Revenue Service in accordance with federal revenue regulations.
- e. Authorization to distribute complimentary season and/or game-by-game tickets not specifically provided for in the departmental ticket policy shall be submitted, in writing, with a description of the business purpose therefore and approved in advance by the Director of the Department of ICA or his/her designee.