North Orange County Community College District ADMINISTRATIVE PROCEDURES

Chapter 2 Board of Trustees

AP 2714 Distribution of Tickets and Passes

Reference:

Title 2 Section 18944.1

- 1.0 From time to time, the District receives tickets or passes to community facilities, events, shows, or performances for entertainment, amusement, recreational, or similar purpose. The District may distribute these tickets or passes at the behest of an official of the District.
 - 1.1 The distribution of any ticket or pass by the District shall accomplish a public purpose of the District including, but not limited to, furtherance of the District's mission, enhancement of District programs, or contribution to the professional development of an employee or member of the Board of Trustees.
 - 1.2 A ticket or pass distributed to an official of the District pursuant to this procedure shall not be transferred to any other person.
- 2.0 A ticket or pass provided by the District to an official of the District is not subject to the provisions of this procedure provided that the official treats the ticket or pass as income consistent with applicable state and federal income tax laws and the District reports the distribution of the ticket or pass as income.

Date of Adoption: September 26, 2011 Chancellor's Cabinet

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