

## ***Fund-raising Policy for Student Organizations at ETSU***

Definition of Fund-raising: Any monies paid for merchandise, tickets, admission, or services; donated merchandise, or coupons redeemable for merchandise or services collected by student organizations either for the organization's use or to be donated to charity. Membership dues are not considered fund-raising.

Student organizations are expected to abide by the campus and TBR policies regarding fiscal procedures. Failure to abide by these rules may result in **judicial action against individuals or the student organization**. These can be found at <https://policies.tbr.edu/policies/student-organizations#Fiscal-Procedures>.

All student organizations must be registered with the Student Organization Resource Center in order to have a fund-raising activity on campus.

Student Organizations wishing to sell food on campus may only do so three times per year. Food items are items for a bake sale are considered to be: cookies, brownies, cake, etc. For safety, items are requested to be pre-packaged. If the food item is anything else, the organization will be required to request clearance from the campus food service.

Student organizations may not sell, assist with, or co-sponsor any fund-raising event at which alcohol is present.

Sales tax must be collected on all items in accordance with the laws of the State of Tennessee.

Student Organizations are not tax-exempt organizations, and may not use the university's tax exempt status. Tax-exempt status for student organizations is applied for on an individual basis through the state office of the IRS.

Gaming activities (i.e. raffles, lotteries, etc.) can only be held under the guidelines set forth by the State of Tennessee. The guidelines and forms needed to make a request to the state can be found at <http://www.state.tn.us/sos/charity/gaming/gaming.htm> .

Student organizations wishing to sell items from an off-campus vendor (flowers, candy, donuts, books, jewelry, posters, t-shirts, etc.) should make such arrangements through a written contract or agreement. This contract serves as protection for both the vendor and the student organization. If the vendor comes onto campus to assist with the sale, the student organization must have a member at the sale site at all times. Student organizations are requested to report any difficulties with off-campus vendors to the Student Organization Resource Center.

If a student organization wishes to solicit monetary or any kind of donations from alumni or area businesses, permission must be granted prior to such solicitation from Student Organization Resource Center.