



- iii. If the exact event ticket seat location is unavailable, the University reserves the right to replace it with similar quality seating for the same event. If comparable seating is unavailable, the purchaser will be contacted with alternatives. Lesser quality seating will only be charged at the appropriate lower price. Rows, sections, or aisle seating is not guaranteed for orders placed for general seating (not specific sections or rows) and is provided on a first come, first served basis.
- iv. All sales of tickets are final. Refunds, credits or exchanges may be available in limited circumstances, subject to certain guidelines. Ticket refunds shall be made only after the tickets are returned. If ticket refunds are made in cash, the names of individuals receiving cash shall be listed with their signature indicating that they have received a cash refund. Refunded ticket information shall be documented and recorded.
- v. The University reserves the right to set tiered pricing, event specific pricing, and specified discounts. Price structures and ticket discounts shall be established and described in writing, and approved by the department head of the department sponsoring the event. The department shall be responsible for retaining this writing pursuant to SDBOR record retention policy. Discounts may only be provided consistent with SDBOR and University policies and procedures, as well as applicable state and federal laws and applicable NCAA requirements and standards. A face value price shall be established for each event ticket prior to providing tickets at a discounted price. If tickets are provided to employees at a discount of greater than twenty percent (20%) of face value, the value of the tickets discounted above 20% is a taxable fringe benefit, and the department is responsible for reporting the name of the employee and the taxable discounted value of tickets received for the year to the Payroll Office in accordance with the applicable provisions of the Internal Revenue Code and amendments thereto which may modify this section.
- vi. After the completion of the event, a reconciliation of the ticket sales shall be prepared. All tickets must be classified as sold, complimentary, or unsold. The number of tickets sold at each price, including discounts, must be reconciled to ticket revenue deposits. Proceeds of ticket sales, including those tickets purchased by other University departments or units, will be processed, deposited, and credited to unit accounts in accordance with SDBOR and University protocols on appropriate financial management and in accordance with SDBOR record retention policies. Deposits shall be made timely and in accordance with University Cash Receipts Policy 5:11. Deposit documentation shall include the number of tickets sold at each rate. The coordinating department shall be responsible for verifying the ticket sales and for producing and retaining this documentation.

- vii. Attendance at events is subject to all University policies, including but not limited to, no smoking, no weapons, alcoholic beverage restrictions, food and beverage restrictions, and non-solicitation.
- viii. The University is committed to working with patrons on a case-by-case basis to adequately accommodate individual needs.

c. Complimentary Tickets

- i. When complimentary admission to an event is provided, the department sponsoring the event shall establish policies for the distribution of complimentary tickets and procedures to account for the complimentary tickets provided.
- ii. Complimentary tickets may only be provided consistent with SDBOR and University policies and procedures, as well as applicable state and federal laws and applicable NCAA rules and requirements.
- iii. All distributions of complimentary tickets must be documented and approved by the department head or designee. For accountability and reconciliation purposes, such documentation shall include the names of the recipients, their relationship to the University (employee, retired employee, prospective employee, student, prospective student, donor, alumni, sponsor

taxable provided that the cumulative value of the tickets received for current tax year is less than \$100. Season tickets of any kind are not de minimis fringe benefits.

- v. If complimentary tickets provided to employees are not eligible to be excluded from taxable fringe benefit, the department is responsible for reporting the name of the employee and value of tickets received for the year to the Payroll Office.

d. Third Party Joint Sales

- i. When allowed by and in conformity with SDBOR and University policies and procedures, as well as state and federal law and NCAA rules, tickets to University events may be offered through an online platform as group sales for approved nonprofit organizations for their fundraising activities, upon the nonprofit organization and University entering into an appropriate agreement executed by an individual duly authorized.

- ii. N

f. Accessible Seating

- i. Patrons should request accessible seating at the time of ticket purchase.
- ii. Whenever possible, patrons with disabilities or accessibility needs will have the same choice of admission prices and quality of locations which are otherwise available to the general public purchasing tickets at that time. Individuals with disabilities will be afforded an equal opportunity to purchase tickets during the same times, at the same stages of ticket sales, through the same manner of distribution, and under the same terms and conditions as other patrons. Pricing for accessible seating and companion seats will be consistent with prices for other tickets in the same seating section for the same event or series of events. If tickets for accessible seating at a particular price level are not available because of inaccessible features, then the percentage of tickets for accessible seating that should have been available at that price level (determined by the ratio of the total number of tickets at that price level to the total number of tickets) shall be offered for purchase, at that price level, in a nearby or similar accessible location.
- iii. Accessible seating includes spaces specifically designed for wheelchairs which include features such as an accessible approach, location at grade, clear floor space and larger dimensions. Individuals with mobility disabilities who require accessible seating shall be offered such seating at the time of ticket purchase. 63 0 Te4.6(h )11ab9

who use wheelchairs are not isolated from the group.

- vi. Although the University is not required to release accessible seating tickets to individuals who do not have a disability, tickets for accessible seating may be released for sale to other patrons when all non-accessible tickets (excluding club box seating or suites) have been sold. When series-of-events tickets are released, they will only be released for the current series and will be designated as accessible seating as soon as they are again available for purchase.

~~has been reviewed and approved by the University's Accessibility Services Office (ASO) and the University's Office of Information Technology (OIT) and is in compliance with the Americans with Disabilities Act (ADA) and the University's Accessibility Policy.~~

Every reasonable effort will be made to provide reasonable accommodations in an effective and timely manner.

3.