



5.1.050

Sponsorship Policy

Date of last board of trustees review: October 14, 2026

The originator of this policy is Institutional Advancement. Questions regarding this policy may be directed to the originator by calling 801-957-4000.

1. Policy

Salt Lake Community College recognizes the monetary and nonmonetary benefits of sponsorships of the college's programs. This policy establishes the procedures for permitting sponsorship privileges to non-SLCC entities.

2. References

- A. Internal Revenue Code. 26 U.S.C. § 513.
- B. Certain Sponsorships not Unrelated Trade or Business, 26 C.F.R. § 1.513-4.
- C. Degree-granting institution board of trustees -- Powers and duties, Utah Code Ann. § 53H-3-201.
- D. Delegation of Responsibilities to the President and Board of Trustees, Utah Board of Higher Education r. 220.

5.1.050

Sponsorship Procedure

Date of last cabinet review: June 19, 2026

The originator of this procedure is Institutional Advancement. Questions regarding this procedure may be directed to the originator by calling 801-957-4000.

3. Definitions

- A. Advertisement: a message that promotes or markets a business, service, or product.
- B. Endorsement: statements or depictions that reasonably can be understood to suggest a preference by the college.
- C. Nonqualified Sponsorship: any sponsorship that creates a tax liability for the college, such as an advertisement.
- D. Qualified Sponsorship: a sponsorship that meets IRS guidelines and does not create a tax liability for the college.
- E. Sponsor: an entity that provides money, goods, and/or services to the college in exchange for the acknowledgment or other benefit.
- F. Sponsored Project: a grant, contract, cooperative agreement, or other written agreement that formalizes the transfer of public funds or property from the sponsor in exchange for specific activities.
- G. Sponsorship: the transfer of money, goods, or services to the college or related entities from a sponsor for certain college events, programs, functions, or other college activities. A sponsorship may or may not contain an agreement in which the college provides certain return benefits to the sponsor, such as acknowledgment, promotion, endorsement, or advertising for the sponsor or the sponsor's products or services.

4. Procedures

- A. Role of the Institutional Advancement Office

The vice president for institutional advancement or designee is responsible for administering the following:

1. soliciting, receiving, and processing private, corporate, and foundation sponsorships;
2. coordinating the college's review of sponsorship proposals;
3. approval of college sponsorships as outlined in section 4.D; and
4. compiling and maintaining a database of all sponsorships.

B. Sponsorship

1. The college prefers to enter into qualified sponsorships. Nonqualified sponsorships (advertisements) are not prohibited.
2. The following guidelines are to assist those seeking a sponsorship.
 - a. There are several types of sponsorship, including:
 - (1) cash donations;
 - (2) donations of goods or services; and
 - (3) selling goods or services to the college at a reduced price.
 - b. When purchasing goods or services, the purchasing department must be consulted.
 - c. For qualified sponsorships, the sponsor may:
 - (1) use its name, location, and contact information;
 - (2) use its logo; or
 - (3) use a value-neutral description of its product or service.
 - d. A sponsorship will be a nonqualified sponsorship if the sponsor is allowed to make:
 - (1) qualitative or comparative statements;
 - (2) statements that include price, savings, or value; or
 - (3) statements of a call to action or endorsement of a service or product.
3. The controller determines whether a sponsorship is qualified or nonqualified.
4. If the controller determines the sponsorship is nonqualified, an appropriate portion of the revenue will be placed in reserve to pay the applicable taxes.

C. Criteria for Sponsorship

1. The college reserves the right to select sponsors based on the sponsor's alignment with the college's mission and core values. In making this determination, a range of

criteria may be considered, including but not limited to:

- a. ethics;
 - b. social responsibility;
 - c. local, national, and global position;
 - d. reputation;
 - e. values;
 - f. relationship with the college; and
 - g. any other relevant factors.
2. Sponsorships shall not be allowed for entities that primarily promote:
 - a. tobacco;
 - b. weapons;
 - c. adult entertainment;
 - d. alcohol;
 - e. gambling; and
 - f. any other entity that the college deems inconsistent with college values.
 3. Sponsorships are allowed when the sponsor's primary purpose is not to promote any of the products listed in section 4.C.3. Sponsorships may still include incidental promotion of prohibited products, provided that those prohibited products are not the main focus.

D. Process for Sponsorship Approval

1. Sponsorships under \$5,000.
 - a. College departments seeking sponsorships under \$5,000 must follow the current [Institutional Advancement Sponsorship Guidelines](#).
 - b. The standardized sponsorship contract template should be used.
 - (1) To obtain a copy of the sponsorship contract template, contact contracts@slcc.edu.
 - (2) The sponsorship contract must go through the contract review process.
 - c. If the total sponsorship amount for multiple events exceeds \$5,000 in a year, follow the sponsorship approval process outlined in section 4.D.2.

2. Sponsorships of \$5,000 or more.

- a. College departments seeking a sponsorship of \$5,000 or more must submit a proposal and a draft sponsorship agreement to the vice president for institutional advancement. The written memorandum outlining the proposal must include:
 - (1) the sponsor's name and address;
 - (2) the purpose of the sponsorship;
 - (3) the dollar value of the sponsorship;
 - (4) the proposed duration of the sponsorship;
 - (5) an evaluation of the sponsor's alignment with the college's mission and core values as outlined in section 4.C.; and
 - (6) an assessment of whether the sponsorship is qualified or nonqualified.
- b. The vice president for institutional advancement or designee may approve sponsorship proposals for an amount of up to \$50,000.
- c. Only the vice president for institutional advancement can approve a sponsorship proposal whose value exceeds \$50,000.
- d. The sponsorship contract must go through the contract review process.
- e. The controller and the Office of General Counsel must approve the contract terms.
- f. The vice president of institutional advancement, their designee, or approved individuals outlined in the [Contract Review and Signature Authority Rules](#) will sign the sponsorship contract once approved. A copy of the executed sponsorship contract will be provided to the Institutional Advancement Office.

E. Limitations on Sponsorships

1. A sponsorship contract shall not give the sponsor exclusive rights to provide a product or service to the college unless approved in writing by the president.
2. Sponsorships must not be acknowledged in college recruiting material or course catalogs.
3. Sponsorships neither imply affiliation with the college nor endorsement by the college.
4. The president or vice president for institutional advancement may dissolve a sponsorship agreement if the sponsor fails to meet college standards.

F. Use of College Trademarks, Names, or Logos

1. Unless authorized, a sponsorship does not give a sponsor the right to use the college's trademarks, names, or logos.
2. The vice president for institutional advancement may give a sponsor limited permission to use the college's trademarks, names, and logos.
3. The terms of permission to use a college trademark, name, or logo must be defined in the sponsorship contract.
4. Permission to use a college trademark, name, or logo must be limited in time and use.

G. Exceptions

1. Sections 4.A and 4.D shall not apply to:
 - a. publicly funded grants and sponsored projects administered by the Office of Sponsored Projects;
 - b. private grants, donations, and community partnerships or sponsorships initiated by the Development Office and the SLCC Foundation; or
 - c. grants, private donations, and community partnerships or sponsorships administered by the Grand Theatre Foundation.