



UW System Administrative Policy 820 (formerly F50)

Segregated University Fees

Revised: November 9, 2017

Scope

This policy sets forth legal and policy principles applicable to the administration of student fees (referred to in this policy as “segregated university fees” or “SUF”).

Constraints

University Travel Policies (<https://www.wisconsin.edu/uw-policies/uw-system-administrative-policies/section/400-travel/>)

UW System Administrative Policy 435 (SYS 435), *Headquarter City & UW Sponsored Events*

(<https://www.wisconsin.edu/uw-policies/uw-system-administrative-policies/headquarter-city-uw-system-sponsored-events-policy/>)

Covers policies, procedures, and rate maximums for travel and entertainment related to students for educational, cultural, social, and recreational and athletic activities.

Policy

I. Segregated University Fees

A. DEFINITIONS

Segregated university fees (SUF) are charges, in addition to instructional fees, assessed to all students for student services, activities, programs and facilities that support the mission of University of Wisconsin System institutions. There are two categories of SUF, as follows:

(1) *Allocable*. Allocable SUF are those SUF that provide substantial support for campus student activities as outlined in Section I.(B)(6)(a) and that are allocated by students, in consultation with the chancellor and subject to the final confirmation of the Board of Regents, in accordance with 36.09(5),

([http://docs.legis.wisconsin.gov/document/statutes/36.09\(5\)](http://docs.legis.wisconsin.gov/document/statutes/36.09(5))) Wis. Stats.

(<http://docs.legis.wisconsin.gov/statutes/prefaces/toc>) The student group organized at each UW institution for the purpose of

engaging in the allocation process under s. 36.09(5), ([http://docs.legis.wisconsin.gov/document/statutes/36.09\(5\)](http://docs.legis.wisconsin.gov/document/statutes/36.09(5))) Wis. Stats., (<http://docs.legis.wisconsin.gov/statutes/prefaces/toc>) is referred to in this policy as the Student University Fee Allocation Committee or “SUFAC.”

(2) *Non-allocable*. Non-allocable SUF are those SUF that are used to support commitments for fixed financial obligations, personnel costs (except as indicated in Section I (B)(6)(a)(3), ongoing operating and debt service costs of student unions, health centers, child care centers, recreational and athletic facilities and other university owned or controlled buildings; transit and busing services, child care grants; and sports programming including inter collegiate athletics and intramurals, but not club sports. In accordance with s. 36.09 (3), ([http://docs.legis.wisconsin.gov/document/statutes/36.09\(3\)](http://docs.legis.wisconsin.gov/document/statutes/36.09(3))), Wis. Stats., (<http://docs.legis.wisconsin.gov/statutes/prefaces/toc>) chancellors, following consultation with students in accordance with Regent Policy 30-5, (<https://www.wisconsin.edu/regents/policies/policy-and-procedures-for-segregated-university-fees/>) Policy and Procedures for Segregated University Fees, are responsible for the development of budgets and expenditures of non-allocable SUF.

B. LIMITATIONS ON EXPENDITURES OF SUF

(1) General.

SUF may only be expended for items and activities that are related to the mission of the institution and to the purposes of the organization. Expenditures of SUF must also conform with all applicable state and federal laws and policy requirements including, but not limited to, the decision of the United States Supreme Court in *Board of Regents v. Southworth*, 529 U.S. 217, 120 S. Ct. 1346 (2000), current Wisconsin Statutes (<http://docs.legis.wisconsin.gov/statutes/prefaces/toc>), Wisconsin Attorney General’s opinions, Board of Regents’ administrative rules and policy documents, and UW System policy papers.

(2) Permitted SUF Expenditures.

Except as limited elsewhere by law or policy, SUF may be assessed and collected for the following:

- a. Travel expenses in accordance with applicable state and UW System travel regulations, and admissions and registration expenses incurred by UW staff or students for:
 1. Attending educational, cultural, social, recreational, or university athletic events.
 2. Recruiting students for musical groups, theatrical groups, or publication writing, and the like.
 3. Representing the institution or a recognized student organization in the operation and fulfillment of the mission of the student organizations, student service operations, and student government, subject to approval by the chancellor or his/her designee.
 4. Recruiting athletes, as allowed by conference or membership affiliation.
 5. Transit and busing services.
- b. Expenses related to educational, cultural, social, and recreational activities for:
 1. Personal or professional services (e.g., concert performers, bands, officials, lecturers, and other performers); reimbursement for such services provided by UW System faculty or staff may be made in

accordance with the provisions of UW System Administrative Policy 235 (SYS 235), Personal Services Payments (<https://www.wisconsin.edu/uw-policies/docs/personal-services-payments/>) on Personal Services Payments and UW System Administrative Policy 165 (SYS 165), Academic Year Definition and Assorted Derivatives (<https://www.wisconsin.edu/uw-policies/docs/academic-year-definition-and-assorted-derivatives/>).

2. Meals, receptions, and transportation incurred by UW faculty or staff or students while performing a host function for a guest speaker, performer, etc., brought to the campus for a SUF funded activity, if such expense was part of the budget approved for the activity.
 3. Production of an event (e.g., films, advertising, promotion, printing, facilities rental, ushers, and security guards). On-campus facilities (buildings and grounds) must be used whenever possible. Exceptions require the prior approval of the Chancellor or his/her designee.
 4. Trophies, medallions and other types of awards for student competitive functions, scholastic excellence, or outstanding school/community service, and funding of athletic or honor banquets or receptions subject to the following guidelines:
 - i. If the organization holding the banquet or reception or presenting the awards receives any SUF support, the institutional SUFAC must specifically approve the expenditure as part of the allocable SUF budget prior to the event.
 - ii. Cash or product awards in excess of \$100 but less than \$500 may be given only upon prior approval of the Chancellor or his/her designee. Those in excess of \$500 must be approved by the UW System Vice President for Finance.
- c. Student media expenditures for:
1. Publishing student newspapers, yearbooks, magazines, paid admission event programs, and other print media. (Student publications are exempt from the state printing regulations per Section 35.012 (<http://docs.legis.wisconsin.gov/document/statutes/35.012>), Wis. Stats (<http://www.legis.state.wi.us/rsb/Statutes.html>). However, they are not exempt from the regular purchasing regulations in Section 16.70 Wis. Stats. (<http://docs.legis.wisconsin.gov/document/statutes/16.70>))
 2. Operating student radio and television facilities.
 3. Student film and videotape productions.
- d. Officially recognized athletic program expenditures for:
1. Uniforms, athletic equipment, travel, supplies and personal services.
 2. Athletes' housing and meals prior to opening of a semester or during vacation periods.
 3. Grants-in-aid as allowed by conference or membership affiliation.
 4. Medical expenses for an athletic injury incurred while participating in an officially recognized athletic event. Injuries related to intramurals, open gym periods, club sports, and student-sponsored athletic events are not covered. (Information on student health insurance is available from the Institution's Risk Management Office.)
- e. Expenditures relating to the operations and activities of student organizations, student health and counseling services, child care centers, student unions, parking, intercollegiate athletics and sports programming, and other

student services for:

1. Salaries for student and other UW staff where related to the activity and in accordance with existing institutional and state wage rates and employment procedures. Payments shall be made in accordance with the provisions of UW System Administrative Policy 235 (SYS 235), Personal Services Payments (<https://www.wisconsin.edu/uw-policies/uw-system-administrative-policies/personal-services-payments/>) (formerly F31).
 2. Professional services.
 3. Facilities, equipment, personal services, and supplies. Organization membership fees in other related and nonprofit organizations.
 4. Debt service.
 5. Direct financial aid as scholarships or stipends to student government leaders.
 6. Child care payments in the form of direct financial aid or grant to an enrolled student.
 7. Payments for municipal services
- f. Promotional items such as key rings, pencils, etc., used to promote an organization's single event or services, provided they are approved through the SUF allocation process.
- g. Special and ceremonial campus activities in which students are primarily involved provided they are approved through the SUF allocation process.

(3) Prohibited SUF Expenditures. In addition to other limits established by law or policy, SUF shall not be assessed or charged for:

- a. Academic credit-producing activities;
- b. Student services determined to be essential to the basic mission of the university, as identified in the UW System Administrative Policy 822 (SYS 822), Student Services Funding (<https://www.wisconsin.edu/uw-policies/docs/student-services-funding/>).
- c. Normal campus-wide activities and functions that service the entire institution, such as campus-wide, centrally provided physical plant and institutional support.
- d. Direct financial aid to an enrolled student such as scholarships, tuition, room and board except as permitted in Section I.B.(2)e.5.
- e. Gifts, donations and contributions.
- f. Awards to UW faculty or staff, other than non-monetary, *de minimis* items such as certificates, plaques, and the like.
- g. Costs of legal services, except where the governor has approved hiring an attorney to provide student legal services at an institution.
- h. Lump sum payments to student organizations (as opposed to payments for specific purposes supported by invoices budgets and/or grant applications).

- i. Contracts between a UW institution and a recognized student organization, except where subparagraph (6)(b)(6), below, applies.
- j. Overhead costs of student organizations in facilities not owned, leased, or subject to control by the university, except as permitted in Section I.B.(6)(a), below. As used in this section, overhead costs means those general organization expenses which cannot be charged as belonging exclusively to any particular part of the organization's activities or work, including without limitation because of enumeration, salaries of the organization's employees who are not UW employees, rent, taxes, insurance, lighting, heating, and similar expenses.

(4) Conditions related to special policies.

In order to provide a basic level of stability in student health services, and child care, the Board of Regents has approved the following special policies related to the use of SUF for those activities:

- a. *Student Health*. In accordance with Regent Policy Document 23-1 (<https://www.wisconsin.edu/regents/policies/basic-health-module/>), Basic Health Module, the chancellor of each institution has responsibility for determining the minimum level of student health service. The chancellor or designee will consult with SUFAC and/or the appropriate student health committee as to the appropriate programmatic level of student health care for the institution.
- b. *Child Care*. It is the policy of the Regents that:

“ . . . as an alternative to community child care when it does not meet the needs of the institution or unit, each university should set a goal of seeing that top quality, low cost child care and extended child care services, preferably campus based, are available to the children of students, faculty and staff.” (Section II.F of Regent Policy 14-3, *Equal Opportunities in Education: Elimination of Discrimination Based on Gender*.) Child care allocations derived from SUF shall be identified separately in the annual institutional budget review process.

(5) Expenditures of SUF-Generated Receipts.

- a. Receipts generated by SUF activities become part of the budgets of those activities and may be used as permitted under I.C. of this policy. On occasions, such as the beginning of an academic year, where a ceremonial activity is merited but SUF-related receipt revenue has not yet been generated, it is permissible to pay the expenses of the activity from SUF and replenish the SUF account when the anticipated receipts are actually generated.
- b. Gate receipts from intercollegiate athletics may be used for athletic scholarships to the extent permitted by state law, university policies and the official conference rules applicable to the respective institutions.
- c. Donations and scholarships if the activity generating the SUF-related receipts was conducted specifically for such purposes. Any SUF expenses for the activity must be returned to the organization's account from gross receipts. The remaining receipts may then be used for the purpose for which they were generated.

(6) Appropriate payments from allocable and non-allocable SUF.

Both allocable and non-allocable SUF may be used to fund certain activities and services. Reflecting the distinction between the two SUF categories, however, the following SUF expenditures are appropriately assigned as follows:

- a. *Appropriate expenditures of allocable SUF.* Except as limited elsewhere by law or policy, allocable SUF may be used to provide support for campus student activities, including:
1. Operations, activities and programs of recognized student organizations and club sports;
 2. Concerts and lectures;
 3. Student help and limited term employee costs and associated fringe benefits in organized activities;
 4. General operating costs or overhead costs of the student government organized at each institution under s. 36.09(5) ([http://docs.legis.wisconsin.gov/document/statutes/36.09\(5\)](http://docs.legis.wisconsin.gov/document/statutes/36.09(5))), Wis. Stats. (<http://docs.legis.wisconsin.gov/statutes/prefaces/toc>), student newspapers, and student radio and television excluding personnel and facilities costs and contractual obligations;
 5. Costs of leasing non-university facilities for use by recognized student organizations where:
 - i. The SUFAC has demonstrated that there exists a substantial need to lease non-university facilities based on lack of available university space for specific, identifiable needs of recognized student organizations, and has agreed to allocate SUF for this purpose; and
 - ii. The chancellor agrees that the demonstration of substantial need by the SUFAC warrants the university seeking authorization from the Wisconsin Department of Administration and other state authorities as required by law to lease non-university premises for the specific purposes identified; and
 - iii. The lease is provided in accordance with s. 36.11(1)(b) ([http://docs.legis.wisconsin.gov/document/statutes/36.11\(1\)\(b\)](http://docs.legis.wisconsin.gov/document/statutes/36.11(1)(b))), Wis. Stats. (<http://docs.legis.wisconsin.gov/statutes/prefaces/toc>) and UW System Administrative Policy 910, Leasing (<https://www.wisconsin.edu/uw-policies/uw-system-administrative-policies/leasing/>). In no event shall this subparagraph be construed to require a UW institution to provide or to dedicate space, or any particular type of space, for registered student organizations.
- b. *Appropriate Expenditures of Non-allocable SUF.* Except as limited elsewhere by law or policy, non-allocable SUF may be used to support the following:
1. Debt service and approved capital projects;
 2. Expense to enable all SUF-funded facilities and activities to present an operational building or structure ready for use;
 3. Base operating funding of student unions, child care centers and grants, arenas, stadia, etc., not covered by direct user charges, including municipal services, adequate funding to provide for deferred maintenance, debt service contingencies and operating contingencies (as defined in the reserve policy), and business services not centrally provided;
 4. Sports programming and facilities (which includes intramural sports and intercollegiate athletics but excludes club sports);
 5. Support for university personnel hired and supervised in compliance with applicable university personnel policies and procedures, and subject to the requirement that any proposed reduction of SUF support for university personnel due to student recommended alternative uses of non-allocable SUF must allow for proper employee notice and treatment, in accordance with applicable law and Board policies;
 6. Costs of contractual or essential services that benefit all students where:

- i. The chancellor agrees that there is a substantial need for the services, that the institution cannot provide them, and that the extraordinary need demonstrated warrants the services; and
 - ii. Contractual services are secured pursuant to required state procurement processes.
7. Student health programs as determined by the chancellor in accordance with *Regent Policy 23-1, Basic Health Module* (<https://www.wisconsin.edu/regents/policies/basic-health-module/>);
 8. Other items as determined by the institution, consistent with this definition and UW System policies.

C. DEPOSIT OF SUF IN STATE TREASURY

1. SUF are state funds which are deposited and held in the State Treasury, and which are subject to same limitations on use as other state funds.
2. Where SUF is used to support an event sponsored by a student organization, the organization must use any revenues generated by the event to reimburse the SUF fee account.
 - a. Any revenues generated by the event in excess of the SUF support provided are available to the organization for its own use, and the organization is not required to deposit these excess revenues in the State Treasury; and
 - b. A student organization using university facilities for an event for which no SUF support was received is not required to deposit those receipts in the State Treasury.
3. Student organizations may use institutional agency accounts, where available and subject to institutional requirements, for the deposit of receipts generated by their organization activities.

II. Allocable SUF

A. ALLOCATION PROCESS

1. Allocable SUF are allocated by students, in consultation with the Chancellor or his/her designee, and subject to the final confirmation of the Board of Regents.
2. Procedures for student participation on the SUFAC and in the SUF budget and allocation process are determined by the students at each institution.
3. In recommending SUF allocations, the SUFAC should recognize the need of the institution to maintain viable programs traditionally supported by SUF.
4. Budget information relevant to the allocable SUF budget for each institution, including, but not limited to enrollment projections, SUF revenue projections, and reserve balances, will be provided to the students annually by the campus administration prior to the students' process for determining allocation levels.
5. Allocable SUF must be allocated in a viewpoint-neutral manner; student referenda may not be used, directly or indirectly, to allocate SUF to student organizations for extracurricular speech or expressive activities.
6. Each student government, in consultation with the chancellor, must develop institutional allocation policies and procedures that, at a minimum:

- a. Describe any written criteria, in addition to those elsewhere established by law, for the allocation of SUF;
- b. Require the creation of a detailed record, which may be a tape recording, of all student fee funding allocation deliberations;
- c. Require that student organizations denied funding be provided, upon request, with a written statement of reasons for the denial;
- d. Provide a mechanism for avoiding conflicts of interest by students participating in the process for allocation of student fee funding, which mechanism may include requiring that participants disclose lobbying contacts; and
- e. Establish an appeal process within student government for the review of student fee funding decisions where it is alleged that the decision was based on a student organization's extracurricular speech or expressive activities, resulting in a violation of the requirement that allocable SUF be distributed in a viewpoint-neutral manner and where the appealing party has exhausted the process for review of student fee funding decisions established by the student government for such cases. The Chancellor's decision in such cases shall be final, unless the matter is brought to the Board of Regents in accordance with Regent Policies 30-3 (<https://www.wisconsin.edu/regents/policies/guidelines-for-student-governance/>) and 30-5 (<https://www.wisconsin.edu/regents/policies/policy-and-procedures-for-segregated-university-fees/>).[1]

B. ELIGIBILITY FOR RECEIPT OF ALLOCABLE SEGREGATED FEE FUNDS

1. Only officially recognized student organizations, club sports, student government and university departments to the extent permitted under SYS 822 (<https://www.wisconsin.edu/uw-policies/docs/student-services-funding/>), *Student Services Funding*, are eligible to receive allocable SUF.
2. Student organizations must meet the following minimum requirements to obtain official recognition:
 - a. Prepare and file with the Office of the Dean of Students, or other designated institutional office, a constitution and bylaws for the organization;
 - b. Consist of at least four members, at least 3/4 (three-quarters) of whom are students enrolled for a minimum of one semester hour of credit at the UW institution for which the organization is seeking official recognition;
 - c. Require that all leadership positions in the organization be held by students enrolled on a fee-paying basis for at least half-time; as used in this policy, "half-time" status means enrollment for a minimum of six credits as an undergraduate student, and enrollment for a minimum of four credits as a graduate student, except that for UW-Colleges students "half-time" status means enrollment for a minimum of three credits;
 - d. Obtain an advisor, or the assistance of an advising service, employed by the UW institution where the organization is seeking recognition;
 - e. Be organized on a not-for-profit basis, as demonstrated by evidence that the organization uses any income or profit for organizational purposes, not for any individual or commercial gain;[2]
 - f. As required by Regent Policy Document 30-06 (<https://www.wisconsin.edu/regents/policies/policy-on-recognition-of-student-organizations/>), Policy on Recognition of Student Organizations, extend membership and all membership privileges, including voting and eligibility to hold office, to all students without regard to age,

ethnicity, gender (except as otherwise permitted by Title IX of the Education Amendments of 1972), disability, color, national origin, religion, sexual orientation or veteran status, except those student organizations that select their members on the basis of commitment to a set of beliefs (e.g., religious or political beliefs) may limit membership and leadership positions in the organization to students who affirm that they support the organization's goals and agree with its beliefs.

g. UW System institutions may establish additional requirements for official recognition consistent with this policy.

3. *Reporting student organization financial information.* Student organizations are required to comply with requests for financial information in the circumstances in (a) and (b) of this section. An organization's failure to comply with a request for financial information may result in the denial of eligibility to receive SUF and/or the use of university facilities.

- a. All student organizations receiving allocable SUF or using institutional facilities must provide financial records, if requested by SUFAC or by the institution, indicating specific revenues and expenditures for specific events for which SUF support or the use of university facilities was provided.
- b. Where allocable SUF are received for ongoing operations or activities of an organization in accordance with this policy, the organization must provide financial records of its entire operation, when requested by the SUFAC or by the institution.
- c. Failure on the part of a student organization to provide financial information in accordance with this policy may result in suspension or loss of recognition, and privileges associated with recognition.

III. Non-allocable SUF

A. RESPONSIBILITY OF CHANCELLOR

The chancellor of each institution is primarily responsible for the development of the non-allocable SUF budget, and shall ensure that the institution's annual budget proposal for non-allocable SUF will generate sufficient monies to cover these commitments.

B. STUDENT REVIEW

In accordance with Regent Policy [30-5 \(https://www.wisconsin.edu/regents/policies/policy-and-procedures-for-segregated-university-fees/\)](https://www.wisconsin.edu/regents/policies/policy-and-procedures-for-segregated-university-fees/), Policy and Procedures for Segregated University Fees, students are to be given an opportunity to review and offer advice upon the budget of each program and activity that is funded primarily with non-allocable SUF. To that end, campus administration, with their student governance groups, shall develop specific procedures to ensure that there is an opportunity for SUFAC to conduct a timely and meaningful review of the non-allocable SUF budget. This shall include the ability for student governance groups to request earlier and more extensive participation in specific program areas such as (but not limited to) transit/bus and intercollegiate athletics programming. A copy of these procedures, signed by appropriate campus administrators and student representatives, shall be filed with the UW System President's designee. The agreed upon procedures shall be reviewed with student governance groups annually and consistently followed from one year to the next. Any changes to those procedures will be documented and filed with the UW System

President's designee. Consistent with section B.1 of Regent Policy [30-3](#)

(<https://www.wisconsin.edu/regents/policies/guidelines-for-student-governance/>), Guidelines for Student Governance, the President's designee shall mediate if a campus administration and its student representatives cannot reach agreement upon the procedures to be followed.

Any proposed major remodeling or major new construction project as defined by section [20.924\(1\)\(a\)](#)

([http://docs.legis.wisconsin.gov/document/statutes/20.924\(1\)\(a\)](http://docs.legis.wisconsin.gov/document/statutes/20.924(1)(a))) [Wisconsin Statutes](#)

(<http://docs.legis.wisconsin.gov/statutes/prefaces/toc>) that will increase the non-allocable portion of the SUF on any campus shall be reviewed by the Chancellor with appropriate student representation. There shall be specific action by the SUFAC on the project in question, which will be presented as part of the required information for the Regents at the time the project is advanced for approval.

Related Policies

[Regent Policy Document 30-3](#) (<https://www.wisconsin.edu/regents/policies/guidelines-for-student-governance/>), Guidelines for Student Governance

[Regent Policy Document 30-5](#) (<https://www.wisconsin.edu/regents/policies/policy-and-procedures-for-segregated-university-fees/>), Policy and Procedures for Segregated University Fees

[Regent Policy 30-6](#) (<https://www.wisconsin.edu/regents/policies/policy-on-recognition-of-student-organizations/>), Policy on Recognition of Student Organizations

[UW System Administrative Policy 180 \(SYS 180\)](#), [Child Care Centers](#) (<https://www.wisconsin.edu/uw-policies/docs/child-care-centers/>) (formerly G38)

[UW System Administrative Policy 235 \(SYS 235\)](#), [Personal Services Payments](#) (<https://www.wisconsin.edu/uw-policies/uw-system-administrative-policies/personal-services-payments/>) (formerly F31)

[UW System Administrative Policy 314 \(SYS 314\)](#), [Financial Management of Auxiliary Operations](#) (<https://www.wisconsin.edu/uw-policies/docs/financial-management-of-auxiliary-operations/>) (formerly F43)

[UW System Administrative Policy 316 \(SYS 316\)](#), [Auxiliary Enterprises Support Services Chargebacks](#) (<https://www.wisconsin.edu/uw-policies/docs/auxiliary-enterprises-support-services-chargebacks/>) (formerly F42)

[UW System Administrative Policy 322 \(SYS 322\)](#), [Physical Plant Service Chargebacks](#) (<https://www.wisconsin.edu/uw-policies/docs/physical-plant-service-chargebacks/>) (formerly F25)

[UW System Administrative Policy 822 \(SYS 822\)](#), [Student Services Funding](#) (<https://www.wisconsin.edu/uw-policies/docs/student-services-funding/>) (formerly G15)

Footnotes

[1] Regent Policy Documents 30-3 and 30-5 establish an appeals process for situations in which the students and chancellor disagree about the allocation of SUF. In accordance with [Regent Policy 30-3](#) (<https://www.wisconsin.edu/regents/policies/guidelines-for-student-governance/>), if the Chancellor disagrees with the students' recommended disposition, the basis for denying or changing the student decision must be substantial and communicated to the recommending students in a timely manner. The chancellor must discuss any recommended changes s/he

recommends to the budget for student consideration and decision before the forwarding the institution's budget to System Administration and the Board of Regents. If any disagreement is not reconciled after further discussion at the institutional level, both the students' and the Chancellor's budgets are to be presented to the UW System President's Office by April 1. The President or his or her designee will attempt to mediate the dispute before forwarding it to the Board of Regents with a recommendation for its resolution. (Criteria for the Board's use in considering appeals are set forth in the Regent Policy 30-5 (<https://www.wisconsin.edu/regents/policies/policy-and-procedures-for-segregated-university-fees/>.) Such budget disputes will be considered by the Board prior to action on the annual budget.

[2] The term "not-for-profit" as used here is not the same definition as used for state or federal tax purposes. Thus, registration as a student organization will not automatically result in exemption from state or federal income tax or state sales tax. If an organization has obtained tax exempt status from taxing authorities, however, documentation of that status would demonstrate that the organization is organized on a "not-for-profit" basis.

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