COMMERCIAL ADVERTISING

Policy Statement

Commercial advertising (revenue generating) by external entities on university property or in university publications or electronic media requires prior approval by External Relations and the Tax Department.

Reason for Policy

With respect to commercial advertising on university property, or in university publications or electronic media, the university must comply with all applicable federal, state and local tax statutes and regulations. In addition, income from advertising activity may be taxable and reportable on the university’s tax return depending on the nature of the advertising and the substance and structure of the contract.

Who is Governed by this Policy

Faculty and staff

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Commercial advertising by external entities on university property or in university publications or electronic media requires prior approval by External Relations and the Tax Department. The following criteria will be considered in the approval process:

A. No paid advertisements may be accepted that are for political purposes;
B. No paid advertisements may be accepted that are obscene or indecent;
C. No paid advertisements may be accepted that ridicule, exploit, or demean persons on the basis of their age, color, creed, handicap, national origin, race, religion, sex, or sexual orientation;
D. No paid advertisements may be accepted that support the consumption of alcoholic beverages or tobacco products on campus;
E. No paid advertisements may be accepted which, in the determination of the university, are inconsistent with the university’s image, per External Relations.

Commercial advertising revenue from fee, corporate sponsorship, or contribution arrangements may cause some or all of the payment arrangement to be taxable income to the university.

Prior to signing any contract for commercial advertising, the contract must be reviewed by the Senior Vice President and General Counsel and the Tax Department (see the Signing of Contracts and Agreements Policy).

**Definitions**

**Commercial Advertising:** Any message or other programming material which is broadcast or otherwise transmitted, published, displayed or distributed and promotes or markets any trade or business, or any service facility or product of an external entity. Whether the external entity is a for-profit or not-for-profit organization is irrelevant. Advertising revenue may be generated by a fee, sponsorship, or contribution arrangement.
Advertising includes:

A. Messages containing qualitative or comparative language
B. Price information or other indications of savings or value
C. Endorsements
D. Inducement to purchase, sell, or use any company, service, facility or product

**University Property or Publication:** Includes all property, both physical and electronic, that is owned, operated, or published by or on behalf of a university department, college, program, or unit.

### Related Information

[Signing of Contracts and Agreements Policy](#)

### Contacts

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### Document History

- **Last Reviewed Date:** May 1, 2018
- **Last Revised Date:** April 30, 2011
- **Policy Origination Date:** October 1, 2004
Who Approved This Policy

Louis H. Katz, Executive Vice President and Treasurer
Beth Nolan, Senior Vice President and General Counsel
Lorraine Voles, Vice President for External Relations

This policy, as well as all university policies, are located on the Compliance Office website.