

## Authoritative Guidelines Overview

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Parent Organizations/Booster Clubs are governed by various entities. The School District has Board Policies and guidelines that **must be followed** by Parent Organizations/Booster Clubs, as well as guidelines that the School Principal or Administrator may implement. Also, the Parent Organizations/Booster Clubs must follow the guidelines of the University Interscholastic League (UIL); the State of Texas; and the federal government, through the Internal Revenue Service (IRS). Some state regulations relate to state sales tax while other regulations involve becoming incorporated or involve the holding of a raffle.

The following information is included in this section:

- ◆ District Board Policy GE (Local), *Relations with Parents or Parents' Organizations*
- ◆ UIL Booster Club Guidelines
- ◆ State and Federal Regulations Summary

The UIL Booster Club Guidelines do not necessarily include all rules that may apply to your organization. For specific questions, you should contact the UIL directly.

The state and federal regulatory information included in this section does not include all laws or rules that may apply to your particular situation. This information is provided by the District's Internal Audit Department; however, Internal Audit is not an authority on specific accounting situations or tax-related issues concerning individual Parent Organizations/Booster Clubs. Therefore, Parent Organizations/Booster Clubs should obtain competent independent counsel, such as a Certified Public Accountant (CPA) or an attorney, to address accounting and tax matters related to their specific circumstances. The cost of these services would be the Parent Organization's/Booster Club's responsibility. In addition, the IRS and the Texas State Comptroller's Office may be contacted for questions related to your organization's specific situation.

### **IMPORTANT**

**Parent Organization/Booster Club officers are solely responsible for ensuring that their Parent Organization/Booster Club is in compliance with District policies and guidelines, UIL guidelines, and state and federal regulations.**

**Therefore, the District, including any District employee, is not responsible for a Parent Organization/Booster Club not complying with the various policies, guidelines, and regulations.**