

<b>Title:</b> Administrative Policy Gifts	<b>Policy No.</b> Part 1, County Administration Chapter 3, Operations Section 4
	<b>Effective Date</b> December 12, 2006
<b>Policy Custodian</b> Accounting	<b>Adoption/Revision Date</b> November 10, 2010

**Adopting Resolution(s):** CC06-565

**References (Statutes /Resos/Policies):** CRS 30-11-107(1)(cc); Tres. Reg. § 1.132-6(c); CC91-24, CC06-329

**Purpose:** To define the County's policy regarding gifts paid from County funds.

**Policy:** Gifts

A. Authorization

1. To the extent allowed by statute (CRS 30-11-107(1)(cc) Powers of the Board), the County has the power, "By resolution, memorial, plaque, or limited gift, to honor, commemorate, memorialize, or acknowledge outstanding service or other events, including death or retirement of individuals, or actions, accomplishments, or achievements deserving of recognition."
2. Such action may only be taken with the approval or upon the initiative of the Board of County Commissioners, any Elected Official, any Department Head, the County Administrator or the County Attorney.
3. The County shall not pay for gifts under any other circumstances.

B. Tax Laws

To assure compliance with applicable tax laws, if a gift is purchased for a County employee or Elected Official pursuant to this policy, the gift shall not be in the form of a gift certificate, coupon, voucher, cash or any other cash equivalent.