



## Ohio Administrative Code Rule 3341-9-03 University libraries gift policy.

Effective: May 27, 2025

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### (A) Policy statement and purpose

Pursuant to development and advancement policy on fundraising, rule 3341-9-04 of the Administrative Code, this policy provides general guidelines and rules for giving to university libraries.

### (B) Policy

#### (1) Introduction

Gifts-in-kind are essential for enriching the quality and range of the university libraries' collections. This is most true when items are rare or unique. Bowling Green state university libraries (UL) welcomes and solicits such gifts when items support the teaching, research, and other collection needs of the university. Such materials are useful, enduring additions to its resources. These include books, manuscripts, sound recordings, and other items that preserve the unique history of the region and specialized collection areas that are of strategic significance to BGSU and its mission. A completed UL deed of gift shall accompany the donation of materials to BGSU.

However, in many cases, collection managers will choose not to add materials to the holdings for a variety of reasons, which may include: duplication of existing titles, poor physical condition of the gift, or the materials do not fall under the collection scope of the UL. Such materials will not be accepted from the donor. After a three-year period, appraised gifts selected for the UL may be sold or recycled for the benefit of the library.

Additional monetary gifts, in support of UL strategic initiatives, the purchase of items, or processing of gift-in-kind materials which enhance existing collections and services for BGSU instructional and research programs, may be made through the BGSU foundation, inc. For more information about how to contribute, visit our giving to the libraries page.



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Federal tax regulations prohibit the UL: from appraising gift materials for tax purposes. The BGSU foundation will be notified of all gifts-in-kind with completed documentation so the gift is recorded for charitable and recognition purposes. The internal revenue service requires an independent appraisal, at the donor's expense, for all gifts over five thousand dollars for which the donor intends to take a deduction.