**Section 1325.120 Tax Exempt Credentials**

a) The racing secretary shall issue tax exempt credentials of admissions only to those persons showing a current license or receipt therefore, and such others as may be authorized by the secretary of the Board.

b) Designated employees and officials of the race track may issue tax exempt credentials for employee admission, subject to requirements, restrictions and limitations as set forth in each respective classification as follows:

1) Regular employee's tax exempt admission credentials shall be issued only to persons directly on the operator's payroll, and actively employed during the race meeting.

2) Concessionaire tax exempt admission credentials shall be issued only to persons actually on concessionaire payroll and working during the race meeting. Concession tax exempt employee credentials shall be issued only with the use of a large round identification button, provided by the concessionaire, showing the employee's concession number and name. Said button shall be attached to a garment and prominently worn.

c) Designated employees and officials of the operator and in behalf of the operator, must file requisitions with the secretary of the Board in order to obtain authorization for the issuance of tax exempt tickets or credentials of admission to members of the working press, service employees, officials, and to persons having official business at the track during a race meeting. Said requisition prescribed by the secretary of the Board shall be submitted in duplicate under the signature of the head of the department along with duplicate listing of passes requested, and shall be subject to approval by the secretary of the Board.

d) The following requirements, restrictions and limitations shall be observed in the issuance of tax exempt admission credentials in the classification as hereinafter set forth.

1) Service employee's tax exempt admission credentials shall be issued only to persons actually engaged in providing service at a race meeting for a contractor, service company, public utility or others employed during a race meeting. Request for credentials must be made on purveyor's official stationery under duly authorized signature setting forth name of each such employee, duties and justification for each pass requested.

2) Business tax exempt admission credentials may only be issued to persons having official business at the track during racing hours and not classified as service employees. Requests for such credentials must be made on company or agency official stationery under the signature of ranking official, setting forth the name of each person for whom a pass is requested, along with duties and justifications.

3) Press tax exempt credentials may only be issued to members of the working press when requested on the publication's official stationery under the signature of the editor or manager. All requests shall be subject to limitations based on circulation.

4) Official tax exempt credentials may only be issued to corporate officials and directors of the track, racing officials and to such others (e.g., out-of-state racing officials and/or commission members) which are supported with proper identification.

(Source: Amended at 15 Ill. Reg. 5748, effective April 4, 1991)