**Section 1428.140 Concessionaires, Employees Credentials**

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

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

b) 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 garment and prominently worn.