

**1900.0310 DEFINITIONS.**

Subpart 1. **Scope.** For the purpose of this chapter, the following terms are defined as indicated unless otherwise specified.

Subp. 2. **Advisory panel or panel.** "Advisory panel" or "panel" means a group of citizens appointed by the board to review and make recommendations on grants and other forms of assistance offered by the board, or to make recommendations on public arts policy matters.

Subp. 3. **Applicant.** "Applicant" means any individual who submits an application for a grant, or any group, organization, department or agency of the state, or political subdivision on whose behalf an application for a grant is submitted.

Subp. 4. **Application.** "Application" means the official form supplied by the board, and any required attachments and work samples as described in the program information for each program.

Subp. 5. **Board.** "Board" means the governing body of the State Board of the Arts.

Subp. 6. **Certified audit.** "Certified audit" means an audit completed by an independent auditor who meets the independence standards specified in the General Accounting Office's "Standards for Audits of Government Organizations, Programs, Activities, and Functions." The reporting requirements for audit reports shall be in accordance with the American Institute of Certified Public Accountants' (AICPA) audit guide incorporated by reference as the Statement of Financial Accounting Standards (S.F.A.S. notes #116 and #117). This publication is available from the State Law Library and from the Accounting Standards Board in Norwalk, CT for \$11 each by calling (203) 847-0700. The publication is not subject to frequent change.

Subp. 7. **Equipment.** "Equipment" means an article of nonexpendable, tangible property, or a combination of articles with a single purpose, having a useful life of more than two years.

Subp. 7a. **Event.** "Event" means a performance, exhibition, or screening intended for an audience. It does not include workshops or classes whose primary intent is teaching an arts skill.

Subp. 8. **Fiscal agent.** For the purposes of parts 1900.0110 to 1900.2210, "fiscal agent" means any Minnesota nonprofit organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, or governmental unit which is responsible to the board on behalf of an organization, individual, or group not meeting the nonprofit tax-exempt requirements.

Subp. 9. **Grant.** "Grant" means the decision by the board to award dollars. It is an allocation of funds to an applicant to be used for the purposes described in the application.

Subp. 10. **Individual artist or artist.** "Individual artist" or "artist" means a single professional artist working alone or, for a limited time, with other artists.

Subp. 11. **Organization.** "Organization" means institutions which are exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and established in Minnesota including schools, governmental units, and departments and agencies of the state. This does not include radio and television stations.

Subp. 12. **Other forms of assistance.** "Other forms of assistance" means services and activities, other than grant programs, which foster the development of the arts in Minnesota. These may include workshops, conferences, directories, or programs jointly sponsored or administered with other entities including federal, state, or nonprofit agencies.

Subp. 13. **Person of color.** "Person of color" means an individual who identifies with or is recognized as belonging to one (or a combination) of the following racial or ethnic groups: African American; Asian/Pacific Islander; Hispanic/Latino/Chicano; or Native American/Alaskan Native.

Subp. 14. **Presenting activities.** "Presenting activities" means tasks associated with the engaging of artists, touring companies, or exhibitions which are external to the institution. The tasks must include paying an artistic fee, contracting with the artists, providing the facility, marketing, and assisting in the technical support.

Subp. 15. **Producing activities.** "Producing activities" means tasks associated with the conception or creation of an artistic work and the assembly of the artistic elements for its production, performance, or exhibition.

Subp. 16. **Program information.** "Program information" means any document issued describing programs and services of the board which includes instructions, application forms, deadlines, and other aids for the applicant seeking assistance.

Subp. 17. **Regional arts council.** "Regional arts council" means one of the grassroots, autonomous organizations designated by the board to assess regional needs, plan and administer programs, and make final decisions on the utilization of its share of the legislative arts allocation granted to the regional arts councils by the legislature.

**Statutory Authority:** *MS s 129D.04*

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