This advisory opinion is in response to a request made by [Redacted] of Baltimore County Public Schools, [Redacted] asking whether an ethical breach of the Ethics Code has occurred if an employee of Baltimore County Public Schools pays full value for tickets to an event where such tickets were sold by a vendor.

Policy 8362 of the Ethics Code prohibits employees from accepting “gifts, gratuities or discounts” from persons or business entities that conduct business with the Baltimore County Public Schools. Such receipt is prohibited under Ethics Code Section 8362 if the value of such gratuity exceeds a $25.00 value.

The relevant sections of the Ethics Code are as follows:

**ETHICS CODE: Gifts**

Sec. 8362. 2 Gifts to Individuals

(a) A Board member, employee, or volunteer may not solicit gifts, gratuities, or discounts for personal use or gain.

(b) No Board member, employee, or volunteer may knowingly accept gifts, gratuities, or discounts for personal use or gain, directly or indirectly, from any person or business entity that he or she knows or has reason to know:

- is doing business with the Baltimore County Public Schools
- is subject to the authority of the school system
- has financial interests that may be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or non-performance of his or her official duty
- is involved in lobbying.

(c) Unless a gift of any of the following would tend to impair the impartiality and independent judgment of the Board member or employee receiving it, or, if of significant value would give the appearance of doing so, or, if of significant value, the recipient has reason to believe that it is designed to do so, then the Board member or employee may accept the following, unless exceeding a $25 market value:

- meals and beverages consumed in the presence of the donor
- ceremonial gifts or awards
- unsolicited gifts of nominal value or trivial items of informational value
- reasonable expenses for food, travel, lodging, and scheduled entertainment of the Board member or employee for a meeting which is
given in return for participating in a panel or speaking engagement at a meeting

- tickets or free admission extended to a Board member to attend a professional or intercollegiate sporting event or charitable, cultural, or political event, if the purpose of this gift or admission is a courtesy extended to the office

- a specific gift or class of gifts which the Ethics Review Panel exempts upon a finding, in writing, that acceptance of the gift or class of gifts would not be detrimental to the impartial conduct of the business of the school system and that the gift is purely personal and private in nature.

(d) It is not the intent of the Code to prohibit students and employees from participating in and accepting awards exceeding a $25 market value at events which are determined by the Ethics Review Panel to have an educational benefit.

(e) It is not the intent of the Code to prohibit gifts from a person related by blood or marriage, or a spouse, child, ward, financially dependent parent, or other blood relative who share the Board member’s, the Superintendent’s or an employee’s legal residence, or a child, ward, parent, or other relative over whose financial affairs the person has legal or actual control.

Since, as stated in this request, the example cited has the employees paying full value for the tickets, no gift has been made and no ethical breach has occurred.

This opinion has been signed by the Ethics Panel members and adopted on July 16th, 1998.

Roland L. Unger, C.P.A., Chair

James G. Klair, Esq., Vice Chair

Karen W. Allen, Panel Member

Donald A. Gabriel, Panel Member

Joy Shillman, Panel Member

ABSENT