



San Diego Botanical Garden Foundation
Casa Del Prado, room 104
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SALE RULES

Please read the following rules about what sales are legally allowed by the member societies of the San Diego Botanical Garden Foundation in Balboa Park. If you have questions, contact the S. D. Botanical Garden Foundation above.

- 1- Financial transactions must be handled by a society member who has been assigned as cashier(s) for the event.
- 2- Products may be donated outright to the society. All sale funds will be kept by the society.
- 3- For material on consignment:
 - a. The product must be delivered to and be under the total control of the society.
 - b. Prior agreement with consignor on sale price.
 - c. By prior agreement with consignor, 20% of PROFIT from the sale shall be kept by the society. (For example, if a product cost is \$1 and sold for \$2, the society must keep 20 cents, which is 20% of the \$1 profit.) The society may keep more by prior agreement with the consignor.
 - d. Prior agreement with consignor that all unsold product will be returned.
 - e. A list of donors and consignors may be published.
 - f. Sales proceeds shall be channeled through the society. Consignors may assist in the actual sale if they are members of the society but may not collect the sale proceeds.
 - g. A detailed financial report shall be prepared and made available to any member of the society. The City of San Diego may request financial records at any time.
- 4- Products may be bought by the society for resale.
- 5- The society is responsible for paying applicable sales taxes. We recommend that each society obtain a tax ID number from the California Franchise Tax Board; California sales tax must be paid.

We highly recommend that each society have a written constitution and be registered with the State of California as a nonprofit organization.

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