

261—216.4(15F) Eligible and ineligible infrastructure expenses.

216.4(1) *Eligible expenses.* Examples of eligible expenses include, but are not limited to:

- a.* Land acquisition;
- b.* Construction;
- c.* Major renovation of buildings;
- d.* Site development;
- e.* Permanent or temporary structures; and
- f.* Purchase or long-term lease of equipment.

216.4(2) *Ineligible expenses.* Expenses that are not directly related to sporting events or are not considered infrastructure will be ineligible for reimbursement under the program. Examples of ineligible expenses include, but are not limited to:

- a.* Bid fees, rights fees, solicitation efforts, or lobbying fees;
- b.* Travel costs or compensation of applicant staff;
- c.* Expenses eligible for financial assistance from the sports tourism marketing fund pursuant to 261—subrule 215.4(1) or other costs associated with marketing or promotion;
- d.* Ongoing operational costs not specifically related to sporting events; and
- e.* Other costs that the board determines to be ineligible.

[ARC 6612C, IAB 11/2/22, effective 12/7/22]