



**CHARITY GAMING
IN NORTH AMERICA**

NAFTM

**NATIONAL
ASSOCIATION**

**OF FUNDRAISING
TICKET MANUFACTURERS**

ANNUAL REPORT 2006

mission statement

The National Association of Fundraising Ticket Manufacturers (NAFTM) is a trade association of companies that manufacture pull-tabs, bingo paper, and related supplies for the North American charitable gaming industry.

The association keeps members informed of ever-changing product standards, gaming laws, regulations, and enforcement practices. The NAFTM Seal, when affixed to any gaming product, ensures its recipient of a product that meets or exceeds any state standard, as well as the standards established by the North American Gaming Regulators Association (NAGRA). NAFTM also works closely with charitable organizations and in cooperation with Allied Charities of Minnesota (ACM) has published Charity Gaming: An Association Guidebook available to charities interested in developing a charity gaming association in their state or province.

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introduction

Established in 1983, the National Association of Fundraising Ticket Manufacturers is a trade association of manufacturers of pull-tabs, bingo paper and supplies used by charities in fund-raising events.

The members of NAFTM are dedicated to the promotion of charitable gaming as a profitable endeavor for charities to raise funds for their activities. In addition, NAFTM's membership is dedicated to the continual improvement of the charitable gaming industry through the pursuit of manufacturing and trade practices that meet or exceed governmental regulations. Effective regulation of charitable gaming is necessary for the health of the charities dependent upon its revenue, and NAFTM's membership supports and encourages government regulation.

NAFTM's services include the gathering of statistical and other information about the industry in an effort to supply the public, regulators, legislators and other interested parties with the best possible picture of charitable gaming. The information is published in an annual report, and this 2006 report reflects the most recent information about the industry. The report should be a valuable tool for the many individuals and agencies that support efforts to improve charitable gaming in the United States and Canada.

Readers of the annual report will be able to find out how extensive charitable gaming is in the United States and Canada, and how much revenue is derived from the activity by charities. The number of licensees, licensing methods and fees, taxation schemes, regulatory agency staffing, and law and regulation citations are contained in the report. The report also contains a list of contacts for those who require additional detail or elaboration.

Report readers may also contact NAFTM to discuss any matter pertaining to charitable gaming and the contents of this report.

NAFTM is grateful to the many agencies and individuals who supplied statistics and other information for this report. Thank you for your assistance in our endeavor to publish the only comprehensive report on charitable gaming in North America.

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The following states are not included in this report because (1) charity gaming is not permitted; (2) there is no central regulatory authority; (3) the activity is unregulated; or (4) they did not respond to the survey questionnaire; Alabama, Arkansas, California, Delaware, Florida, Georgia, Hawaii, Maryland, Montana, Nevada, New Hampshire, Rhode Island, Tennessee, Utah, Vermont, Wyoming.

letter from the president

I know that this year's edition of the NAFTM Annual Report will be more useful to you than past year's editions. We continue to reach out to all regulatory agencies in states that compile the information that is so valuable to all of us. We do not always succeed in getting a response from every state, but we would like to thank those agencies that help you and help us know the industry. That this industry provides so much support for local programs to do things that would not have been done or would have been paid for by taxing the public makes all the effort that the volunteers invest in their organizations seem worth it.

All members of our organization recognize the role that bingo plays in the sale of fund-raising tickets. And we recognize the attraction that the game is to its players. The game is social; it is stimulating; it is sometime profitable for the player. The thrill of being one number away, and the tension awaiting the next ball to show up on the monitor, and the satisfaction of receiving that prize all make bingo a recreational activity the public can enjoy. And after being conducted in church basements and veterans' halls and county fairs and tribal venues, bingo has just now had exposure on the ABC Television network. This past season, "National Bingo Night" was a regular series on Friday evenings on ABC. The excitement, the color, the crowd, the contestants, the prizes of a bingo was brought into homes all over America. Viewers will recall the exciting master of ceremonies, the flashing lights, the bingo ball dispenser, the glamorous caller, and, of course, the solemn judge in the striped shirt and his much-awaited call of "No Bingos". Being able to participate from home made the evening a greater highlight than ever. A viewer could down-load a card and play along for prizes at the same time as the contestant. Once again Bingo is certainly a family experience as parents and children watch the bingo balls and the cards in search of a bingo. After re-introducing bingo to so many people, we hope the halls fill again.

NAFTM members take their role in this industry very seriously. Our first objective is "to promote, improve, and support charitable gaming activities" by "establishing trade practices and product standards." To that end, we are currently developing a policy on Responsible Gaming. For most people, gaming is a benign form of entertainment, but to a few, gaming can be devastating. While much good is being done with the money raised through charitable gaming, we cannot overlook the potential harm that gaming creates for some people. The pride we have in this industry is matched only by the pride each charity gaming volunteer has in his or her role. We can all demonstrate that pride by using our products responsibly and with the best intentions.

Roger Franke – President

benefits of charitable gaming

CLEMENTS BOYS & GIRLS CLUB – KILLEEN, TEXAS

Clements Boys & Girls Club was founded in Killeen, TX in 1964 as the Boys Club of Killeen, affiliated with Boys Clubs of America. In 1991 it became Clements Boys & Girls Club when Boys Clubs of America and Girls Clubs of America merged to become Boys & Girls Clubs of America.

Killeen is a military community that adjoins Fort Hood, which is a two division Army post with troop strength of approximately 45,000. The population of Killeen has grown from about 25,000 in 1970 to over 100,000 in 2006. During this period the Clements Boys & Girls Club's membership grew from 300 to over 5,000 and from one location of 10,000 sq ft to three locations with over 75,000 sq ft. The fund balance of the organization has increased from less than \$200,000 to over \$3.5 million.

Until 1982, the year that Texas began issuing licenses to operate charitable bingo, Clements Boys & Girls Club was funded by the local United Way, an annual carnival and private contributions. Clements Boys & Girls Club annual budget of about \$75,000 in 1981 has grown to over \$1.8 million in 2006, of which **\$1.5 million was provided by Clements Boys & Girls Club Bingo**

Enterprises. Clements Boys & Girls Club Bingo Enterprises began operation with three sessions per week in a rented bingo hall staffed with volunteers to the operation of six bingo halls, four in Killeen, one in Copperas Cove and one in Bryan with a paid staff of 90.

These bingo halls are producing over 80% of the operating budget for Clements Boys & Girls Club as well as about \$1 million per year for the operating budgets of the following charities.

Boys & Girls Club of Coryell County; Boys & Girls Club of Brazos County; A Catholic elementary and high school; Greater Killeen Free Clinic; Bell County Museum; Killeen Junior Livestock Show; Junior Service League; Centex Humane Society; Lions Clubs; Exchange Clubs; Kiwanis Club

Charitable bingo has, for the past twenty years, provided Clements Boys & Girls Club funding required to provide for a safe, fun and positive environment. Designed to attract all kids with varying interests, the Clements Boys & Girls Club offers its members a wide variety of daily and seasonal programs. These clubs, nationally recognized as serving the most military youth in a traditional Boys & Girls Club, averaged over 1,200



kids in our daily programs. Serving youth ages 7 to 17, the following programs and activities are provided to enhance opportunities, expectations and recognition of the youth served:

Character & Leadership Development – Torch Club & Keystone Club; Education & Career Development – Computer Labs & Libraries for homework assistance and other educational activities. The Arts-Music, Photography, Fine Arts and Performing Arts. Sports, Fitness & Leisure-Daily game room activities include pool, shuffleboard, foosball and tournaments. Team and individual sports include football, basketball, volleyball, recreational and competitive swimming. Health & Life Skills-Drug and alcohol prevention programs, nutritional programs and activities designed to develop young people's capacity to engage in positive behaviors.

Since Killeen is an Army town, about sixty percent of our members are military dependents. During the current deployments, about the same percentage are from a household with only one parent present. The need of addressing and positively acting on the effects of mobilization and deployment separation as it relates to the military-connected Club member is paramount.

Due to the highly transient military population, Clements Boys & Girls Club is challenged with providing a constant and stable environment with fun activities for these youth whose lives are oftentimes disrupted when parents are deployed.

Clements Boys & Girls Club's membership dues are \$10 annually or \$0 if a child or parent is unable to pay. Military dependents are granted free membership.

During 2007, Clements Boys & Girls Club has combined with Boys & Girls Club of Coryell County to become Boys & Girls Clubs of Central Texas, which consists of Boys & Girls Clubs in Killeen, Copperas Cove, Gatesville, Lampasas and Georgetown. These Boys & Girls Clubs have a membership of over 7,000. *"To provide for the increased requirement for operational funding, Clements Boys & Girls Club Bingo Enterprises is planning to open two additional bingo halls. We expect Charitable Bingo to continue to provide funding as our area population continues to increase."*

Vernon Wallace – Boys & Girls Clubs of Central Texas



news clip

Pull-tab Sales Continue to Increase in Texas in 2006

Gross receipts in Texas increased for the fourth straight year in 2006. For the first time in the history of charitable bingo in Texas, pull-tab sales exceeded regular card sales. In Calendar year 2006, total gross receipts were \$657,719,581, which are the highest reported gross receipts since 1992. Reported pull-tab sales were \$253,104,691, paper card sales were \$251,132,505, and electronic sales were \$153,482,385. The increase is attributed to the Commission's authorization of new types of pull-tab tickets that could be sold beginning in September 2002. The authorization allowed the sale of sign-up board tickets, tip board tickets, event tickets, multiple part event and multiple part instant tickets. Texas has realized steady yearly increases in gross receipts since the authorization became effective.

gross receipts 1996–2006

Year	Paper Card Sales	Electronic Card Sales	Pull-Tab Sales	Total Gross Receipts
1996	\$485,532,608	\$3,806,301	\$121,926,846	\$611,265,755
1997	\$449,141,019	\$42,783,034	\$104,888,564	\$596,812,617
1998	\$431,161,924	\$75,687,551	\$99,177,810	\$606,027,285
1999	\$390,254,799	\$120,060,166	\$96,753,377	\$607,068,342
2000	\$356,410,441	\$137,005,668	\$89,353,141	\$582,769,250
2001	\$334,606,017	\$143,791,528	\$85,122,819	\$563,520,364
2002	\$319,865,576	\$148,241,778	\$88,979,503	\$557,086,857
2003	\$296,955,280	\$148,921,116	\$129,825,563	\$575,701,959
2004	\$280,401,400	\$150,577,717	\$173,866,537	\$604,845,654
2005	\$260,837,952	\$150,000,823	\$223,207,079	\$634,045,854
2006	\$251,132,505	\$153,482,385	\$253,104,691	\$657,719,581

Figures as of 03/06/07. Unaudited.

games played

State/Province	Games	Licensed Orgs.
Alaska	Bingo, Pull-tabs, Raffles, Other	1,168
Arizona	Bingo	689
Colorado	Bingo, Pull-tabs, Raffles, Other	1,274
Connecticut	Bingo, Pull-tabs, Raffles, Other	1,839
Dist. of Columbia	Bingo, Pull-tabs, Raffles, Casino Nights	140
Idaho	Bingo, Raffles	154
Illinois	Bingo, Pull-tabs, Casino Nights	1,689
Indiana	Bingo, Pull-tabs, Raffles, Casino Nights, Other	2,523
Iowa	Bingo, Raffles, Other	Not Reported
Kansas	Bingo, Pull-tabs	337
Kentucky	Bingo, Pull-tabs, Raffles, Casino Nights	753
Louisiana	Bingo, Pull-tabs, Raffles, Casino Nights	547
Maine	Bingo, Pull-tabs, Raffles, Other	Not Reported
Massachusetts	Bingo, Pull-tabs, Raffles, Casino Nights	4,623
Michigan	Bingo, Pull-tabs, Raffles, Casino Nights	12,600
Minnesota	Bingo, Pull-tabs, Raffles, Other	1,415
Missouri	Bingo, Pull-tabs, Raffles	867
Mississippi	Bingo, Pull-tabs	76
Nebraska	Bingo, Pull-tabs, Raffles, Other	1,096
New Hampshire	Bingo, Pull-tabs, Raffles	Not Reported
New Jersey	Bingo, Pull-tabs, Raffles, Casino Nights, Other	Not Reported
New Mexico	Bingo, Pull-tabs, Raffles	100
New York	Bingo, Pull-tabs, Raffles, Casino Nights, Other	4,183
North Carolina	Bingo, Raffles	243
North Dakota	Bingo, Pull-tabs, Raffles, Other	358
Ohio	Bingo, Pull-tabs, Raffles, Casino Nights	1,960
Oklahoma	Bingo, Pull-tabs	149
Oregon	Bingo, Raffles, Casino Nights	647
Pennsylvania	Bingo, Pull-tabs, Raffles, Other	Not Reported
South Carolina	Bingo	116
South Dakota	Bingo, Pull-tabs, Raffles	Not Reported
Texas	Bingo, Pull-tabs, Raffles	1,318
Virginia	Bingo, Pull-tabs, Raffles	556
Washington	Bingo, Pull-tabs, Raffles, Casino Nights, Other	2,673
West Virginia	Bingo, Pull-tabs, Raffles, Other	743
Wisconsin	Bingo, Raffles, Other	8,430
Alberta	Bingo, Pull-tabs, Raffles, Casino Nights	6,243
British Columbia	Bingo, Raffles, Casino Nights, Other	Not Reported
Manitoba	Bingo, Pull-tabs, Raffles, Casino Nights, Other	1,253
New Brunswick	Bingo, Pull-tabs, Raffles, Other	807
Newfoundland	Bingo, Pull-tabs, Raffles, Casino Nights, Other	2,713
Nova Scotia	Bingo, Pull-tabs, Raffles Casino Nights	1,355
Ontario	Bingo, Pull-tabs, Raffles, Casino Nights	5,102
Prince Edward Island	Bingo, Raffles, Other	1,037
Saskatchewan	Bingo, Pull-tabs, Raffles, Casino Nights, Other	3,585

terminology

What is Bingo?

“Bingo!” has become such a familiar term it extends beyond the game of its origin into the lexicon of idiomatic phrases on our continent. Still the traditional way in which game participants signal success in a bingo game, it is also used to express surprise or sudden satisfaction in any endeavor.

The game itself has been around for centuries, its most recent origins being traced to 16th century Italy. Originally called “beano” in the Nineteenth and early Twentieth centuries, it became a short linguistic hop to term the game “bingo”. “Bingo” is now the universally understood term to describe a game in which game participants compete against each other for prizes to be awarded on the basis of designated numbers or symbols on a bingo card that conform to numbers or symbols selected at random.

What are Pull-tabs?

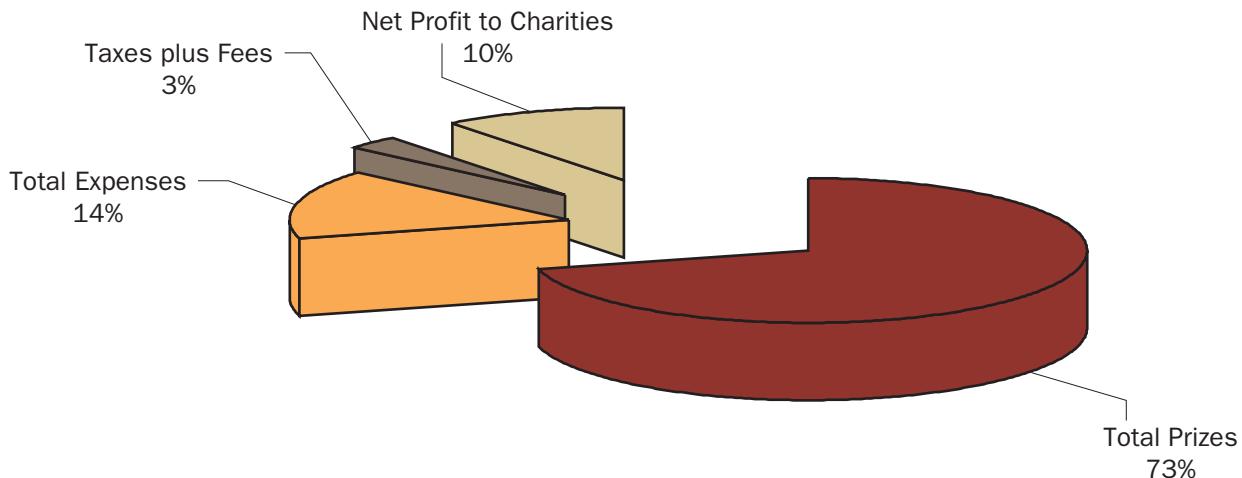
Pull-tabs are an integral part of the game of Bingo and in other charitable fund-raising efforts.

Officially, a “pull-tab” is a folded or banded ticket, or a card with perforated tabs on one side, made completely of paper products, the face of which is covered or hidden to conceal numbers, symbols or letters. Some of the configurations of numbers, symbols or letters have been designated in advance as prize winners. Game participants open the tickets or perforated tabs and compare the configurations with game information sheets called “flares” to determine whether a particular ticket or pull-tab is a winner.

The history of “pull-tabs” is not nearly as extensive as that of bingo. They emerged in the 1970s as a popular fund-raising game for charities and found easy acceptance in bingo games. They spread to other locations, such as fraternal clubs, service clubs and veterans' organizations, and into taverns.

distribution and top 10 states

Average Distribution of Dollars Raised Through Charitable Gaming in the U.S.



By any other term, pull-tabs are fun to play and have proved to be profitable for charities. They are also called break-open tickets, charity game cards, jar tickets, pickle cards, instant bingo cards, punch boards, bell jars and lucky sevens in various regional and local places in the United States and Canada.

Other terms used in this report:

“Gross Receipts” is the total amount of money spent on a charity game by game participants. In a bingo game, it is the total amount wagered through the purchase of bingo cards. Pull-tab games use the term to describe the total amount of money wagered through the purchase of all the pull-tabs in a game.

“Net Proceeds” is the amount of money left after administrative expenses have been deducted from the adjusted gross receipts. It is the amount of money available to charities to spend on their individual programs.

Top Ten States by Gross Receipts

State	Gross Receipts
Minnesota	\$1,288,115,000
Washington	\$787,078,392
Texas	\$662,254,915
Kentucky	\$527,262,973
Indiana	\$525,748,892
Michigan	\$413,131,952
New York	\$353,149,354
Alaska	\$349,429,648
Virginia	\$321,261,000
North Dakota	\$261,675,261

Top Ten Based on Available Reported Statistics

Top Ten States by Net Proceeds

State	Net Proceeds
Minnesota	\$113,210,000
Michigan	\$72,149,010
Indiana	\$67,343,989
New York	\$57,273,043
Kentucky	\$53,332,248
Virginia	\$43,050,000
Wisconsin	\$39,866,015
Alaska	\$35,732,844
Texas	\$33,814,326
New Jersey	\$31,384,133

receipts by games

State/Province	Bingo Gross	Pull-tab Gross	Raffle Gross
Alaska	\$67,691,449	\$268,925,145	\$9,886,258
Arizona	\$36,097,563		
Colorado	\$52,805,952	\$72,050,589	\$8,036,421
Connecticut	\$23,742,079	\$9,975,390	\$14,598,838
Dist. of Columbia	\$715,092	\$352,465	\$2,519,490
Idaho	\$5,243,266		\$2,721,084
Illinois	Not Reported		
Indiana	\$101,464,930	\$403,016,314	\$17,125,715
Iowa	Not Reported		
Kansas	Not Reported		
Kentucky	\$103,058,280	\$404,946,349	\$9,801,992
Louisiana	\$95,852,300	\$93,328,300	\$3,124,800
Maine	\$22,694,480		
Massachusetts	\$58,947,507	\$22,920,291	\$17,570,152
Michigan	\$127,421,208	\$214,411,691	\$62,434,973
Minnesota	\$64,493,000	\$1,194,116,000	\$6,331,000
Missouri	\$74,620,609	\$39,695,524	
Mississippi	\$77,898,838	\$38,200,642	
Nebraska *	\$14,051,926	\$45,943,737	\$5,432,488
New Hampshire	Not Reported		
New Jersey	\$47,789,441	\$35,420,617	\$39,505,368
New Mexico	Not Broken Down		
New York	\$86,713,865	\$260,874,233	\$5,588,228
North Carolina	\$25,981,436		Not Tracked
North Dakota	\$35,836,086	\$141,111,425	\$3,450,596
Ohio	Not Reported		
Oklahoma	Not Tracked		
Oregon	\$51,374,828		\$5,862,143
Pennsylvania	Not Tracked		
South Carolina	\$123,694,098		
South Dakota	Not Tracked		
Texas	\$409,150,224	\$253,104,691	
Virginia	\$124,857,465	\$186,871,035	\$9,003,885
Washington **	\$77,185,344	\$66,857,337	\$7,418,416
***		\$318,605,971	
West Virginia	\$49,943,338	\$101,101,688	Included w/pt
Wisconsin	\$18,292,696		\$63,757,276
Alberta	\$237,206,000	\$35,075,000	\$98,469,000
British Columbia	Not Repoted		Not Reported
Manitoba	\$52,693,462	\$4,677,654	\$13,324,635
New Brunswick	\$43,628,607	\$287,032	\$11,959,727
Newfoundland	\$25,334,900	\$12,266,700	\$11,088,800
Nova Scotia	\$72,222,000		\$29,346,000
Ontario	\$866,000,000	\$289,000,000	\$272,000,000
Pr. Edward Island	\$12,320,647		
Saskatchewan	\$70,087,617	\$13,451,685	\$29,880,077

Explanation Receipts by Games Table

This table will provide the reader with a breakdown on how much is wagered by state or province in bingo, pull-tabs, raffles and other games sponsored by charities ("gross receipts"). It will also identify the amount of money ("net proceeds") charities will have derived from the play of those games during the 2006 fiscal year for that jurisdiction, and which they may use for their programs. Finally, a calculation is made to show the percentage of net proceeds to gross receipts so the reader may make comparisons among the reporting jurisdictions.

Please note: Canadian receipts are reported in Canadian dollars.

Other Gross	Total Gross Receipts	Total Net Proceeds	% Net Proceeds Gross Receipts
\$2,926,796	\$349,429,648	\$35,732,844	10.23%
	\$36,097,563	\$5,924,528	16.41%
\$3,043,729	\$135,936,690	\$20,401,438	15.00%
\$330,195	\$48,646,502	\$16,797,556	34.53%
\$1,136,133	\$4,723,180	\$2,371,028	50.20%
	\$7,964,350	\$2,992,130	37.57%
\$4,141,933	\$525,748,892	\$67,343,989	12.81%
\$10,135,811	\$527,262,973	\$53,332,248	10.11%
\$3,197,300	\$195,502,700	\$25,714,700	13.15%
\$54,381,087	\$77,075,567	\$16,165,509	20.90%
\$2,450,141	\$101,888,091	\$18,995,130	18.64%
\$8,864,080	\$413,131,952	\$72,149,010	17.46%
\$23,175,000	\$1,288,115,000	\$113,210,000	8.79%
	\$114,316,133	\$12,709,434	11.12%
\$427,669	\$116,527,149	\$22,209,465	19.06%
\$185,340,795	\$250,768,946	\$25,290,683	10.09%
	\$122,715,426	\$31,384,133	25.50%
\$28,145,335	\$28,145,335	\$3,347,329	11.89%
\$973,028	\$353,149,354	\$57,273,043	16.22%
	\$25,981,436	\$2,252,103	8.70%
\$81,277,154	\$261,675,261	\$16,024,202	6.12%
\$484,194	\$57,721,165	\$9,473,558	16.41%
			N/A
	\$123,694,098	\$2,182,969	1.76%
			N/A
	\$662,254,915	\$33,814,326	5.11%
\$528,615	\$321,261,000	\$43,050,000	13.40%
\$222,458	\$151,683,555	\$9,280,579	6.12%
\$316,788,866	\$635,394,837	Not Tracked	
	\$151,045,026	\$11,059,093	7.3%
	\$82,049,972	\$39,866,015	49.50%
Totals:	\$7,169,906,716	\$770,347,042	
\$752,432,000	\$1,123,182,000	\$252,150,000	22.45%
Not Reported	Not Reported	\$44,567,514	Not Applicable
\$142,455	\$70,838,206	\$11,173,706	15.77%
\$93,422	\$55,968,788	\$13,196,312	23.58%
\$1,751,700	\$50,442,100	\$11,196,700	22.20%
	\$101,568,000	\$22,804,000	22.45%
	\$1,447,000,000	\$227,000,000	15.69%
	\$12,320,647	\$1,234,443	10.02%
\$20,880,592	\$131,618,136	\$23,826,650	18.10%
Totals:	\$2,992,937,877	\$607,149,325	

* "Other gross" represents Keno receipts

** Charitable receipts

*** Commercial hall receipts





licensing methods and license fees

State/Province	Bingo	Pull-tab
Alaska	Yearly application fee of \$20/\$50/\$100 based on prior year gross revenue.	Same
Arizona	A - \$10; B - \$50; C - \$200	
Colorado	\$62.50 per year	Same as Bingo
Connecticut	Class A-\$75; Class B-\$5; Class C-Varies from \$5 to \$75	Varies from \$5 to \$75
Dist. of Columbia	Class 1/\$200; Class 2/\$100; Class 3/\$50; Class 4/\$25; Class 5/\$10	
Idaho	Yearly fee of \$100/\$200/\$300 based on gross revenue.	
Illinois	Reg. Operators - \$200	Reg. Operators - \$500
Indiana	\$25 to \$26,000 based on gross receipts.	Same
Iowa	Not Reported - Collected by Dept. of Revenue	
Kansas	\$25 per year	Included in Bingo License
Kentucky	\$100 to \$300 based on gross receipts.	Same as Bingo
Louisiana	\$75 License Fee/\$100 Special Session Fee/\$25 Modification Fee	Same as Bingo
Maine	Not Reported	
Massachusetts	\$50	Included in Bingo Fee
Michigan	\$55 small/\$150 large - weekly; \$25 special	\$300-annual \$15 day special
Minnesota	\$350 + 0.1% of gross receipts per site for regulatory fee.	Same as Bingo
Mississippi	\$50	
Missouri	\$50/Bingo & Pulltab \$25-Special	1 Day Pull-tab Only - \$10
Nebraska	\$30 to \$100 Biennial	\$200 to \$300 Biennial
New Hampshire	\$25 per game date	\$10 per month
New Jersey	\$20 per occasion	\$20 per occasion or \$750/annual
New Mexico	\$100 Combined license for Bingo/Pull-tabs/Raffles	See Bingo
New York	Licensed by Municipal Clerks - \$18.75 Per Occasion, plus 3% of net proceeds	\$25 per year plus 5% of net proceeds
North Carolina	\$100	N/A
North Dakota	\$150 Combined License	See Bingo
Ohio	\$500 to \$5000 based upon gross receipts	
Oklahoma	\$100	
Oregon	\$100 - Class A \$50 - Class B \$20 - Class C \$20 - Class D	
Pennsylvania	\$100 - Collected by Co. Treas.	Same as Bingo
South Carolina	\$1000/One Time Fee -No renewal unless game moves.	
South Dakota	License Only Distributors and Manufacturers	N/A
Texas	\$100 to \$2,500 - based upon Gross Receipts	
Virginia	\$200	Same as Bingo
Washington	Annual Fee varies by class ranging from \$54 to \$27,000. *All inclusive Card Rooms - \$54 to \$30,218	Varies by class - ranging from \$561 to \$23,000
West Virginia	\$500 annual - \$200 if gross less than \$20,000. \$50 Sr. Citizens. \$100 limited license.	\$500 annual \$50 limited license
Wisconsin	\$10 Per Occasion	
Alberta	\$30 per event	\$10 per box
British Columbia	Registration Only	
Manitoba	1.5% of gross revenue	None
New Brunswick	\$25	\$10
Newfoundland/ Labrador	1% of prize payout	\$10 per deal or box
Nova Scotia	\$26.25	\$25
Ontario	3% of prizes	3% of prizes
Prince Edward Island	2% of Value of Prizes	
Saskatchewan	\$5 or \$50 - depending on whether prize value exceeds \$1,000	\$20

Raffles/Other	Use of Revenue
Same	State General Fund
	General Fund
Same as Bingo	Agency
Varies from \$5 to \$100	State General Fund
	General Fund
Same as Bingo	Not Reported
\$200	Same as Tax & Adm. Fees
Same	Agency
N/A	Agency
Same as Bingo	Restricted Funds
Same as Bingo	Agency
\$10 to \$50-locally assessed	Bingo/Pull-tabs - Lottery Fund. Raffles / Other - City/Town Issuing Permit
\$5 to \$50 per day	Agency & State General Fund
Site permit - \$150	Special Revenue Account
	Agency
	Gaming Commission
\$30 Biennial. Keno \$100	State General Fund
	Not Reported
\$20 to \$1000	Agency
See Bingo	State General Fund
Raffles \$25/yr plus 2% on net over \$30,000; Las Vegas Nights 5% on net over \$30,000	40% Municipality/60% State General Fund
N/A	NC Bingo Administration Section
See Bingo	State General Fund
	State General Fund
	General Fund
\$50 - Class A \$20 - Class B	Agency
Same as Bingo	N/A
	State General Fund
N/A	N/A
	State General Fund
Same as Bingo	Agency
Varies by class - ranging from \$54 to \$1414	Agency
Same as Pull-tabs	Criminal Inv. Division
\$25	Program Revenue/State General Fund
Raffles \$150 to \$10,000	
Casino Nights \$15/table/day	Not Reported
Same as Bingo	
1.5% of gross revenue	Agency
\$25 per event	Lotteries Commission and Province's Consolidated Revenue Fund
Raffles - 1% of prize payout Other - 1% of prize payout or \$5 per game or table event.	Agency General Revenue
3% of prizes	General Revenue
2% of prizes up to \$2000	General Revenue
Same as Bingo	Provincial Government General Revenue Fund

fees and taxes

State/Province	License Fees	Adm. Fees	Taxes
Alaska	\$156,478		\$2,301,334
Arizona	\$18,788		\$623,480
Colorado	\$147,665	\$465,806	
Connecticut	\$62,220	\$1,321,871	
Dist. of Columbia	\$12,680		
Idaho	\$22,650		
Illinois	Included with taxes		\$10,780,465
Indiana	\$3,862,650		
Iowa	Not Reported		
Kansas	\$20,000		Not Reported
Kentucky	\$394,329	\$2,798,905	
Louisiana	\$185,600		\$1,192,900
Maine	Not Reported		
Massachusetts	\$12,450	\$2,292,029	\$3,957,261
Michigan	\$738,240		\$17,625,831
Minnesota	\$2,837,425		\$50,713,000
Mississippi	\$56,550	\$1,208,006	
Missouri	\$43,970		\$2,472,633
Nebraska	\$322,888		\$5,355,547
New Hampshire	Not Reported		
New Jersey	\$712,530		
New Mexico	\$20,000		\$100,635
New York	\$3,385,241		
North Carolina	\$24,300		
North Dakota	\$153,850		\$11,151,163
Ohio	\$4,400,000		
Oklahoma	\$32,490		Not Reported
Oregon	\$24,500	\$487,983	
Pennsylvania	\$215,000		
South Carolina	\$9,000	\$50,000	\$8,083,318
South Dakota	\$27,500		\$25,203
Texas	\$3,235,208	\$24,907,288	\$1,315,118
Virginia	\$196,817	\$3,086,875	
Washington	\$13,870,596		\$44,137,072
West Virginia	\$288,000		\$787,803
Wisconsin	\$376,359		\$318,514
Alberta	\$2,721,000		
British Columbia	Not Applicable		
Manitoba	\$993,847		
New Brunswick	\$20,655		
Newfoundland	\$450,000		
Nova Scotia	Not Reported	\$1,358,000	
Ontario	\$2,052,852		
Pr. Edward Island	\$244,205		
Saskatchewan	\$117,675		

Explanation Fees and Taxes

States and provinces use widely varying methods to assess fees and taxes for the costs of government to regulate charitable gaming and other government programs. The term "fee" is not only used to describe the amount of money charities and suppliers pay for a license to engage in charitable gaming activities, it is also used to encompass "administrative fees" calculated in some jurisdictions as a percentage of various amounts, much like a "tax". The widely varying practices have led to confusion in attempting to calculate meaningful comparisons. Reporting jurisdictions react differently when confronted with questions pertaining to "fees". The table entitled "Fees and Taxes" uses the term "fees" to encompass both license fees and administrative

fees in order to reach a figure that represents the total amount raised in a particular jurisdiction. The table entitled "Licensing Methods and License Fees" uses the term "fees" to encompass only the method by which a jurisdiction assesses an amount to obtain a license, and not the percentage-based "administrative fees". The table entitled "Taxation and Administrative Fee Methods" uses the term "fee" to encompass those administrative fees which are calculated on a percentage basis, and thus look more like the traditional "taxes", which are also described in the table.

reporting periods

Total

\$2,457,812

\$642,268

\$613,471

\$1,384,091

\$12,680

\$22,650

\$10,780,465

\$3,862,650

\$3,193,234

\$1,378,500

\$6,261,740

\$18,364,071

\$53,550,425

\$1,264,556

\$2,516,603

\$5,678,435

\$712,530

\$120,635

\$3,385,241

\$24,300

\$11,305,013

\$4,400,000

\$32,490

\$512,483

\$215,000

\$8,142,318

\$52,703

\$29,457,614

\$3,283,692

\$58,007,668

\$1,750,803

\$694,873

\$2,721,000

\$993,847

\$20,655

\$450,000

\$1,358,000

\$2,403,700

\$244,205

\$117,675

State/Province

State/Province	Dates
Alaska	1/1/05 - 12/31/05
Arizona	7/1/05 - 6/30/06
Colorado	1/1/06 - 12/31/06
Connecticut	7/1/05 - 6/30/06
Dist. of Columbia	10/1/05 - 9/30/06
Idaho	1/1/06 - 12/31/06
Illinois	7/1/05 - 6/30/06
Indiana	7/1/05 - 6/30/06
Iowa	7/1/05 - 6/30/06
Kansas	7/1/05 - 6/30/06
Kentucky	1/1/06 - 12/31/06
Louisiana	7/1/05 - 6/30/06
Maine	1/1/06 - 12/31/06
Massachusetts	1/1/06 - 12/31/06
Michigan	10/1/05 - 9/30/06
Minnesota	1/1/06 - 12/31/06
Mississippi	7/1/05 - 6/30/06
Missouri	7/1/05 - 6/30/06
Nebraska	7/1/05 - 6/30/06
New Hampshire	Not Reported
New Jersey	1/1/06 - 12/31/06
New Mexico	1/1/06 - 12/31/06
New York	1/1/06 - 12/31/06
North Carolina	1/1/06 - 12/31/06
North Dakota	7/1/05 - 6/30/06
Ohio	11/1/05 - 10/31/06
Oklahoma	Not Reported
Oregon	1/1/06 - 12/31/06
Pennsylvania	1/1/06 - 12/31/06
South Carolina	1/1/06 - 12/31/06
South Dakota	7/1/05 - 6/30/06
Texas	1/1/06 - 12/31/06
Virginia	10/1/05 - 9/30/06
Washington	7/1/05 - 6/30/06
West Virginia	1/1/06 - 12/31/06
Wisconsin	1/1/06 - 12/31/06
Alberta	4/1/05 - 3/31/06
British Columbia	4/1/05 - 3/31/06
Manitoba	4/1/05 - 3/31/06
New Brunswick	4/1/05 - 3/31/06
Newfoundland/Lab.	4/1/05 - 3/31/06
Nova Scotia	4/1/05 - 3/31/06
Ontario	*2005 Estimates
Prince Edward Island	4/1/05 - 3/31/06
Saskatchewan	4/1/05 - 3/31/06

taxation and administrative fees methods

State/Province	Bingo Method of Taxation/Fees	Pull-tab Method of Taxation/Fees
Alaska	1% fee on net profit if gross receipts exceed \$20,000	3% tax on ideal net of each pull-tab series
Arizona	Class A - 2.5% of adjusted gross receipts; Class B - 1.5% Class C - 2% of gross receipts	
Colorado	.03% fees on gross revenue up to \$100,000 pr. qtr. .04 % on \$100,000 or more per qtr.	Same as Bingo
Connecticut	5% of gross receipts-less prizes	10% of gross receipts per deal
Dist. of Columbia	N/A	N/A
Idaho	Taxes Collected by State Tax Commission	
Illinois	5% of gross proceeds	5% of gross proceeds
Iowa	Not Applicable	
Indiana	None	
Kansas	.002 cents per face sold by distributors to licensees	1% of retail sales price
Kentucky	.053% fee on gross receipts	Same as Bingo
Louisiana	5% of sale price	3% of ideal net
Maine	Not Reported	
Massachusetts	5% of gross proceeds	10% of ticket gross
Michigan		40% of net profit (Built into cost of box)
Minnesota	8.5% of net receipts (Plus a progressive tax on gross receipts from pull-tab games, tipboards & interest)	1.7% of gross receipts
Mississippi	Class A - 1% of gross proceeds; Class B & C - 1/2% of gross proceeds	2.5% of net proceeds
Missouri	2/10 of 1 cent per bingo face paid by suppliers	2% of gross receipts of retail sales value
Nebraska	3% of gross receipts	10% of definite profit which is equal to 2.5% of gross proceeds
New Hampshire	7% tax winner take all games only paid by player	\$15 fee per deal/\$6.00 per bag
New Jersey	None	None
New Mexico	3% of net	3% of net
New York	None	None
North Carolina	None	
North Dakota	5% state sales tax and 1-2% % of city sales tax if applicable	4.5% excise tax on gross proceeds
Ohio	None	None
Oklahoma	Not Reported	
Oregon	Report Fees	
Pennsylvania	Not Applicable	6% sales tax by org. w/o exemption
South Carolina	Class 5 - 10% - Class C 4%	Not Applicable
South Dakota	5% of gross sales paid by distributor	Same as Bingo
Texas	5% adm. fee on prizes paid by player 3% tax on gross rental receipts	Same as Bingo
Virginia	1.125% on gross receipts, less discounts	Same as Bingo
Washington	5% of net receipts (gross minus prizes)	5% of gross or 10% of net receipts (commercial), but 10% of net receipts for non-profit organizations
West Virginia	Retail value fee is 20% of wholesale price of games	Same as Bingo
Wisconsin	1% of gross receipts up to \$30K; then 2% of gross receipts	Not Applicable
Alberta	License Fees Only	
British Columbia	Registration Only	
Manitoba	License Fees Only	
New Brunswick	License Fees Only	
Newfoundland	License Fees Only	
Nova Scotia	2.13% of total prizes	Same as bingo
Ontario	License Fees Only	
Prince Edward Island	License Fees Only	
Saskatchewan	License Fees Only	

Raffles/Other Method of Taxation/Fees	How Revenue is Used
Same as Bingo	State General Fund State General Fund
Same as Bingo	Bingo-Raffle Cash Fund for regulation purposes. State General Fund
N/A	
3% of gross proceeds	Bingo: 50% Common School Fund/50% Mental Health Fund Pull-tabs: 50% Common School Fund/50% IL Gaming Law Enforcement Fund; Other: IL Gaming Law Enforcement Fund
	Not Applicable
	Not Reported
Same as Bingo	Agency Agency
5% of gross proceeds	Bingo: 3/5 to General Fund; 2/5 to Lottery; Pulltabs: 50% to Lottery 50% to Local Aid Fund; Raffles/Other: 100% to General Fund Administration of program and State General Fund
Same as Bingo	State General Fund Charitable Gaming Fund Education Fund
2% of gross proceeds	40% Cash Fund, 60% State General Fund
	Sweepstakes Fund for Education
None	Not Applicable
3% of net	State General Fund
None	Not Applicable Not Applicable
5% gaming tax on adjusted proceeds	97% to State General Fund, 3% to local law enforcement.
None	Not Applicable
Report Fees	Agency
Not Applicable	Not Applicable
Not Applicable	Council on Aging & Parks, Rec. & Tourism, Comm. On Minority Affairs
Same as Bingo	State General Fund State General Fund for tax State General Fund & local jurisdictions for Adm. Fees
Same as Bingo	General Revenue Fund
5% of net receipts for raffles over 10,000; 20% of gross for card rooms	
2% of net receipts for amusement games	Local gambling tax to City or County
Same as Bingo	Criminal Investigation Division
None	Lottery Fund & Property Tax Relief
Same as bingo	

staffing budget – source of budget

State/Province	Total Staff	Agency Budget	Source of Agency Budget
Alaska	9.3	\$812,155	General Revenue Fund
Arizona	5	\$257,546	General Revenue Fund
Colorado	9	\$1,000,000	License and Administration Fees
Connecticut	22	\$1,214,878	General Revenue Fund
Dist. of Columbia	4	\$428,909	Appropriated Lottery Funds
Idaho	2	\$115,000	License Fees & General Revenue fund
Illinois	Not Reported	Not Reported	Not Reported
Indiana	17	\$2,102,152	License Fees
Iowa	1.3	\$275,458	General Revenue Fund
Kansas	3	Not Reported	Bingo Enforcement Excise Tax & License Fees
Kentucky	44	\$3,299,600	Application & License Fees/Fines
Louisiana	19	\$1,236,763	100% Self-Generated
Maine	Not Reported	Not Reported	Not Reported
Massachusetts	31	\$1,260,000	2/5 of Bingo Tax & 50% of Cost of Tickets Sold to Organizations
Michigan	24	\$8,000,000	License Fees, Pulltab Revenue
Minnesota	32	\$2,800,000	Legislative Appropriation-Dedicated Funds
Mississippi	14	Not Reported	Revenue Fees, License Fees & Adm. Fines
Missouri	12	\$813,252	Commercial Gaming Admission & License Fees
Nebraska	25	\$2,221,149	Gaming Taxes and License Fees
New Hampshire	Not Reported	Not Reported	Self Funded
New Jersey	22	Not Reported	License Fees
New Mexico	3	\$100,000	General Revenue Fund
New York	15	\$2,466,000	5% of Net Proceeds Additional License Fee from Bell Jar Ticket Sales
North Carolina	11	Not Reported	Not Reported
North Dakota	17	\$1,075,000	General Revenue Fund
Ohio	40	\$2,500,000	Bingo Fees
Oklahoma	No Exclusive Staff	Not a Specified Amount	Allocated Monies
Oregon	7	\$643,584	License and Report Fees
Pennsylvania	1	N/A	N/A
South Carolina	4 FTE/12 PTE	\$800,000	Percentage of Bingo Taxes Collected
South Dakota	N/A	N/A	N/A
Texas	47	\$2,480,812	General Revenue Fund
Virginia	34	\$2,688,238	General Assembly Appropriation
Washington	168	\$14,448,999	License Fees/ID Stamps/Fines
West Virginia	14	Not Specified Amount	Retail Value Fees on Wholesale Price of Raffles & Licensing Fees
Wisconsin	9.5	\$530,000	Program Revenue
Alberta	Not Reported	Not Reported	
British Columbia	Not Reported	\$5,000,000	General Revenue Fund
Manitoba	52	Not Reported	License & Registration Fees
New Brunswick	17	\$800,000	Lottery Commission Budget
Newfoundland/Lab.	9 PTE	\$400,000	License Fees
Nova Scotia	68	Not Reported	General Revenue Fund/Fees
Ontario	Not Reported	Not Reported	General Revenue Fund/Fees
Prince Edward Island	2FTE-1PTE	Not Reported	General Revenue Fund
Saskatchewan	27	Not Reported	General Revenue Fund

rules authority

State/Province	Statutory Authority
Alaska	AS 05.15 and 15AAC 160
Arizona	Arizona ADM Code, Title 15, Chapter 7, Arizona Statutes, Title 5 - Chapter 4
Colorado	Constitution of Colorado Article XVIII Section 2 - (1) through (6); Colorado Revised Statutes Title 12 Professions & Occupations - Article 9 Bingo & Raffles Law; 8 CCR 150.5-2 Rules/Regulations
Connecticut	Connecticut General Statutes, Sections 7-169 through 7-186
Dist. of Columbia	Not Reported
Idaho	Idaho Code Title 67 Chapter 77 (67-7714) IDAPA 52 Title 01 Chapter 02
Illinois	230 ILCS 20/IL Pull Tabs & Jar Games Act; 230 ILCS 25/IL Bingo License & Tax Act 230 ILCS 30/IL Charitable Games Act
Indiana	IC 4-32.2
Iowa	Iowa Code 99B & Iowa Administrative Code 481-100/103
Kansas	Kansas Statutes Annotated 79-4701 et seq. K.A.R. 92-23 Regulations
Kentucky	KRS Chapter 238 and 820 KAR
Louisiana	LA Revised Statutes Title 4, Section 701 et seq. and LA Administrative Code, Title 42:I:1701 et seq.
Maine	Not Reported
Massachusetts	Mass. General Laws Chapter 10, Sections 37-40; Chapter 271, Section 7A
Michigan	Bingo Act: Michigan Act 382 of the Public Acts of 1972, as amended. Penal Code: Michigan Act 328 of the Public Acts of 1931, as amended.
Minnesota	Minnesota Statute 349.11-349.23 & 297E - Rules 7861-7865
Mississippi	97-33-1 through 97-33-203 Mississippi Code of '72
Missouri	MO Constitution Article III, Section 39a, Chapter 313 - Reg. 11 CSR 45-30
Nebraska	NE Revised Statutes, Sections 9-201 to 9-266 NE Bingo Act; Sections 9-301 to 9-356, NE Pickle Card Lottery Act; Sections 9-401 to 9-437, NE Lottery & Raffle Act; Sections 9-601 to 9-635, NE County & City Lottery Act; Regulations: Title 316, Chapter 35
New Hampshire	RSA 287-A Raffles; 287-D Games of Chance; 287-E Bingo & Lucky 7
New Jersey	NJSA 5: 8 -1-77, NJAC 13:47-1-20.33
New Mexico	NM Bingo Raffle Act & Gaming Control Act
New York	General Municipal Law - Article 9A & Article 14H, Executive Law Article 19-B & NYCRR 9E Rules & Regs
North Carolina	GS 14-309
North Dakota	North Dakota Century Code Chapter 53-06.1, Adm. Code Article 99-01.3
Ohio	Ohio Revised Code Chapter 2915
Oregon	Oregon Revised Statutes Chapter 464 & Administrative Rule, Division 25
Pennsylvania	Local Option Small Games of Chance Act 10 P.S. 311-327 -- Regs. 61 PA Code 901.1 et.seq.
South Carolina	SC Code of Laws - Sec. 12-21-3910 - Bingo Tax Act
South Dakota	Codified Laws of South Dakota -Title 22 Chapter 25
Texas	TX Occ.Code Ann Section 2001 (Bingo Enabling Act) Texas Adm. Code Title 16, Part 9, Chapter 402 (Bingo Regulation & Tax) TX Occ.Code Chapter 2002, Sec. 2002.001 (Charitable Raffle Enabling Act)
Virginia	VA Statutes 18.2 340.15-38, 2.2-2455-6; 2.2-905-6; 19.2-389.A-14 & 11 VAC 15-22 & 11 VAC 15-31
Washington	RCW 9.46; WAC 230
West Virginia	West Virginia Code Chapter 47, Articles 20, 21 and 23
Wisconsin	Wisconsin Statutes Chapter 563 & 564; CH WGC 41, 42, 43, 44 Wisconsin Administrative Code
Alberta	Criminal Code of Canada; Alberta Gaming & Liquor Act, and Gaming & Liquor Regulations
British Columbia	Criminal Code of Canada Section 207 (1)(b) / Gaming Control Act & Regulations
Manitoba	Criminal Code of Canada Section 207 (1)(b)and Gaming Control Act of Manitoba
New Brunswick	Criminal Code of Canada - Part VII; Lotteries Act; and The Lottery Terms & Conditions as Established by the Lotteries Commission of NB
Newfoundland/Labrador	Criminal Code of Canada Section 207(1)(b), Newfoundland & Labrador Regulations
Nova Scotia	Gaming Control Act, 1994-95 Bingo, Ticket, Lottery, Carnival & Charitable Gaming & Supplier Regs
Ontario	Criminal Code of Canada; Gaming Control Act - 1992; Order-In-Council 2688/93, 2038/97 & 267/98
Prince Edward Island	Criminal Code of Canada Section 207(1)(b) & Lottery Schemes Order
Saskatchewan	Criminal Code of Canada Section 207(1)(b) & The Alcohol and Gaming Regulation Act "97 Sec. 4(1) & 12(d)"

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