

CHARITYGAMINGin**NORTHAMERICA**

NAFTM

2005
ANNUALREPORT



NATIONALASSOCIATIONof**FUND-RAISINGTICKETMANUFACTURERS**

MISSION STATEMENT



The **N**ational **A**ssociation of **F**undraising **T**icket **M**anufacturers (**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 **N**orth **A**merican **G**aming **R**egulators **A**ssociation (**NAGRA**). **NAFTM** also works closely with charitable organizations and in cooperation with **A**llied **C**harities of **M**innesota (**ACM**) has published *Charity Gaming: An Association Guidebook* available to charities interested in developing a charity gaming association in their state or province.





TABLE of CONTENTS

Introduction	3
Letter from the President	4
Benefits of Charitable Gaming	5-6
News Clips	7
Games Played	8
Terminology	9
Distribution/Top 10 States	10
Receipts by Games	11-12
Licensing Methods and License Fees	13-14
Fees and Taxes	15
Reporting Periods	16
Taxation and Administrative Fee Methods	17-18
Staffing Budget - Source of Budget	19-20
Rules Authority	21
Survey Participant Contacts - U.S.	22-24
Survey Participant Contacts - Canada	25

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 2005 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.

American Games, Inc.
504 34th Ave.
Council Bluffs, Iowa 51501
712-366-9553
www.amgam.com

Arrow International, Inc.
9900 Clinton Rd.
Cleveland, Ohio 44144
800-321-0757
www.arrowinternational.com

Douglas Press, Inc.
2810 Madison St.
Bellwood, IL 60104
708-547-8400
www.douglaspress.com

International Gamco, Inc.
9335 North 48th St.
Omaha, Nebraska 68152
800-524-2626
www.intlgamco.com

Mary Magnuson, Legal Counsel
1360 Energy Park Dr. #210
St. Paul, Minnesota 55108
651-644-4710
www.naftm.org

Jan Briscoe, Annual Report Editor
1804 South 52nd St.
Lincoln, NE 68506
402-486-3056 or 440-9810
www.naftm.org

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, Iowa, Florida, Georgia, Hawaii, Maryland, Montana, Nevada, New Jersey, North Carolina, Oklahoma, Rhode Island, Tennessee, Utah, Vermont, and Wyoming.

LETTER from the PRESIDENT ----->

This year, 2006, was the 230th anniversary of the birth of our country. The event was well-celebrated throughout our country and wherever else Americans were. Our country was born because of the need for mutual protection from an impending threat to the existence of each of the colonies and each person in those colonies. By uniting, Americans increased the likelihood that their individual rights and privileges would be maintained and enhanced. And by uniting, each of the colonies was allowed to have a larger control of each of their futures. Why is that important? It is important because control of one's future is key to each of us as citizens and as business operators.

In reading this year's report, we hope you will see that once again, charity gaming operators throughout North America generated a significant amount of money for various charitable and community-based activities. In fact, in 2005, that amount was in excess of \$1.5 billion! Bingo, pull-tabs and other forms of charity gaming continue to provide vital financial support to programs serving kids, seniors, veterans, people with mental and physical disabilities, and programs providing a myriad of other essential services in our country. But despite this success, other elements of the gaming industry have been encroaching on the charitable gaming sector, making it more difficult than ever for charity gaming operators to run successful gaming operations. Competition from expanded commercial, Tribal and state-sponsored gambling, coupled with glitzy advertising and non-stop promotions, make it harder and harder to keep people at the local bingo games. This is particularly true in those places where charities are not permitted to advertise, where games and prize limits are outdated, and where volunteers are required to run the games.

Competition can be a threatening thing. It is even more threatening if one does nothing to re-act to it. Competition also brings opportunities. Opportunities for new games, new technology, new facilities and ideally, new laws and rules that make charity gaming more attractive and competitive. In short, charity gaming needs to change and charity gaming operators need to band together and lead the effort.

Perhaps bringing together the various members of your group; be they organizations, charities, hall owners, or distributors and suppliers; would enhance the goals of your group and ultimately the success of your gaming operation. You might consider this individually and then, if it has merit, take the idea to others in your group. NAFTM is convinced that unity is of benefit to each of us and to our place in the gaming industry. This thought does not occur to NAFTM every 230 years; it occurs to us each time we meet. Maybe uniting would be the same for you. Then we'll see what 2007 brings.

Roger Franke - President

BENEFITS of CHARITABLE GAMING



HISTORY

In 1985 the Minnesota Legislature passed a law permitting certain non-profit organizations to raise funds through the use of limited gambling activities.

The Roseville Youth Football Association (RYFA) applied for and received a Charitable Gambling License in 1985.

Early in 1987, RYFA was reorganized as the North Suburban Youth Association (NSYA), a foundation with the mission to create programs and provide assistance to deserving youth and youth programs within established boundary areas through scholarships and grants.

NSYA members were selected from representatives of a variety of area youth activities and appointed as the Board of Directors, and an Executive Director and support staff were hired.

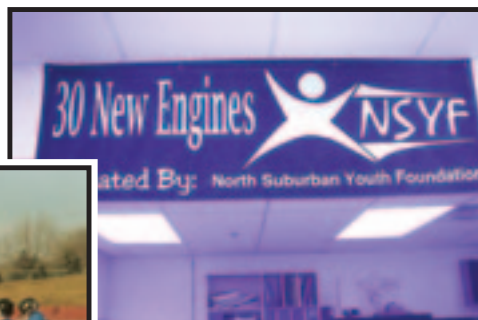
In 1999, the foundation formally changed the organization's name to North Suburban Youth Foundation, to more clearly identify its goals and purpose.

ABOUT NSYF

Since 1985, the North Suburban Youth Foundation has been creating programs and providing assistance to deserving youth and youth programs within established boundary areas through scholarships and grants. NSYF has, through the years, distributed in excess of \$2,000,000 to various individuals, programs and activities. These include sports, cultural, educational, rehabilitation and family services, and an annual scholarship program.

The North Suburban Youth Foundation is an organization of dedicated individuals that have come together for the purpose of the enhancement and enrichment of the lives of youth in the North Suburban community. The members of NSYF are committed to continue these efforts by providing programs, direction and financial support to worthwhile youth projects in our community. We believe today's investment in our youth will be returned to us many times. As the young people we support today become the leaders of tomorrow, we are confident they will return in kind, what they have received.

Bandy - a growing and popular sport in our community. NSYF provided funds needed to allow this USA team to compete internationally.



NSYF provided engines to a local high school instructor of a small engine repair class allowing enhancement of the program and to expand female participation in the program.

BENEFITS of CHARITABLE GAMING ———▶

GRANTS

To qualify to receive a grant from NSYF, the funds must be going to a youth related program or organization and within the North Suburban area, which includes School Districts 621, 623 (except that portion of the City of Maplewood), and a portion of 625.

SCHOLARSHIPS

Each year, NSYF awards four-year scholarships to students living in our boundary area pursuing post-secondary degrees. Applicants are reviewed based on academic achievement, extra-curricular involvement (such as school or community activities and volunteerism), past employment, personal statements and financial need.

ACTIVITIES

The North Suburban Youth Foundation sponsors various activities around the area, including many in conjunction with cities' community services and Parks and Recreation Departments. NSYF also partners with other organizations, including providing volunteers to staff fundraising events.

FOUNDATION FUNDRAISING

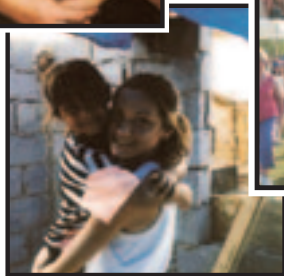
In addition to program fees, contributions and volunteer activities, a portion of North Suburban Youth Foundation's financial activities are funded by charitable gaming such as pull-tabs and Bingo.

MISSION STATEMENT

North Suburban Youth Foundation, a community-based organization, creates programs and provides assistance to youth through scholarships and grants.

"The NSYF mission is to help youth in our community: enabling them to participate in programs and activities they otherwise may not afford. Funding for grants, scholarships and community youth funds has been over \$2 million since we were established. Without our lawful, charitable gaming operation, these programs could not have happened."

Bob Matson -NSYF



Sponsorship of a local youth group that provides various help projects to the less fortunate around the country.



Funds are provided annually for various community events such as parades, festivals and other activities.

Pull-tab Sales in Texas Continue To Increase

In September 2002 the Texas Lottery Commission amended the administrative rule on pull-tab bingo to allow for the sale of pull-tabs not previously sold in Texas, including event tickets, sign-up boards, sign-up board tickets, tip boards, coin boards, and multiple part event or multiple part instant tickets.

Subsequent to the amendment to the rule, pull-tab ticket sales increased dramatically driven primarily by the sales of event tickets. What are event pull-tab games? Event pull-tab games include the same feature of regular pull-tab games but incorporate a second level of play that provides an additional opportunity to win. Event pull-tab ticket winners are determined by some subsequent action such as the drawing of a bingo ball(s), or the spinning of a wheel-action that add interest and excitement to the game.

Billy Atkins, Director of the Charitable Bingo Operations Division of the Texas Lottery Commission commented, "We are delighted to report that pull-tab sales in Texas continue to increase. Since 2002 pull-tab sales have shown steady yearly increases even though there has been some fluctuation in pull-tab sales from quarter to quarter. In addition, pull-tab prizes paid to players has increased each year since 2002. From 2002 to 2005 pull-tab sales increased over \$134 million and prizes paid to players increased over \$101 million!"

The following charts demonstrate how pull-tab sales and pull-tab prizes paid to players have increased since 2002. The figure for 2001 is included for comparison purposes:

**Texas Pull-Tab Sales
2001-2005**

<i>Calendar Year</i>	<i>Pull-Tab Sales</i>	<i>Increase</i>	<i>% Increase</i>
2001	\$85,122,819		
2002	\$88,979,503	\$3,856,684	4.53%
2003	\$129,695,975	\$40,716,472	45.76%
2004	\$173,634,538	\$43,938,563	33.88%
2005	\$223,270,736	\$49,636,198	28.59%

Figures as of 05/21/06. Unaudited.

**Texas Pull-Tab Prizes Paid to Players
2001-2005**

<i>Calendar Year</i>	<i>Pull-Tab Prizes</i>
2001	\$59,527,761
2002	\$62,804,013
2003	\$93,730,211
2004	\$126,902,180
2005	\$163,992,241

Figures as of 05/21/06. Unaudited.

GAMESPLAYED

<i>State/Province</i>	<i>Games</i>	<i>Licensed Orgs.</i>
Alaska	Bingo, Pulltabs, Raffles, Other	1,144
Arizona	Bingo	675
Colorado	Bingo, Pulltabs, Raffles, Other	1,350
Connecticut	Bingo, Pulltabs, Raffles, Other	1,880
Dist. of Columbia	Bingo, Pulltabs, Raffles, Casino Nights	144
Idaho	Bingo, Raffles	161
Illinois	Bingo, Pulltabs, Casino Nights	1,580
Indiana	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,458
Kansas	Bingo, Pulltabs	364
Kentucky	Bingo, Pulltabs, Raffles, Casino Nights	1,220
Louisiana	Bingo, Pulltabs, Raffles, Casino Nights	547
Maine	Bingo, Pulltabs, Raffles, Other	Not Reported
Massachusetts	Bingo, Pulltabs, Raffles, Casino Nights	5,745
Michigan	Bingo, Pulltabs, Raffles, Casino Nights	11,761
Minnesota	Bingo, Pulltabs, Raffles, Other	1,426
Missouri	Bingo, Pulltabs, Raffles	899
Mississippi	Bingo, Pulltabs	97
Nebraska	Bingo, Pulltabs, Raffles, Other	1,121
New Hampshire	Bingo, Pulltabs, Raffles	259
New Jersey	Bingo, Pulltabs, Raffles, Casino Nights, Other	Not Reported
New Mexico	Bingo, Pulltabs, Raffles	199
New York	Bingo, Pulltabs, Raffles, Casino Nights	3,787
North Dakota	Bingo, Pulltabs, Raffles, Other	357
Ohio	Bingo, Pulltabs, Raffles, Casino Nights	1,952
Oregon	Bingo, Raffles, Casino Nights	496
Pennsylvania	Bingo, Pulltabs, Raffles, Other	N/A
South Carolina	Bingo	124
South Dakota	Bingo, Pulltabs, Raffles	N/A
Texas	Bingo, Pulltabs, Raffles	1,363
Virginia	Bingo, Pulltabs, Raffles	555
Washington	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,907
West Virginia	Bingo, Pulltabs, Raffles	628
Wisconsin	Bingo, Raffles, Other	8,324
Alberta	Bingo, Pulltabs, Raffles, Casino Nights	6,158
British Columbia	Bingo, Raffles, Casino Nights, Other	2,314
Manitoba	Bingo, Pulltabs, Raffles, Casino Nights, Other	1,373
New Brunswick	Bingo, Pulltabs, Raffles, Other	792
Newfoundland	Bingo, Pulltabs, Raffles, Casino Nights, Other	3,524
Nova Scotia	Bingo, Pulltabs, Raffles, Casino Nights	1,275
Ontario	Bingo, Pulltabs, Raffles, Casino Nights	5,446
Prince Edward Island	Bingo, Raffles, Other	709
Saskatchewan	Bingo, Pulltabs, Raffles, Other	2,466

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 Pulltabs?

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

Officially, a "pulltab" 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 pulltab is a winner.

The history of "pulltabs" is not nearly as extensive as that of bingo. They emerged in the 1970s as a popular fundraising 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.

By any other term, pulltabs 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.

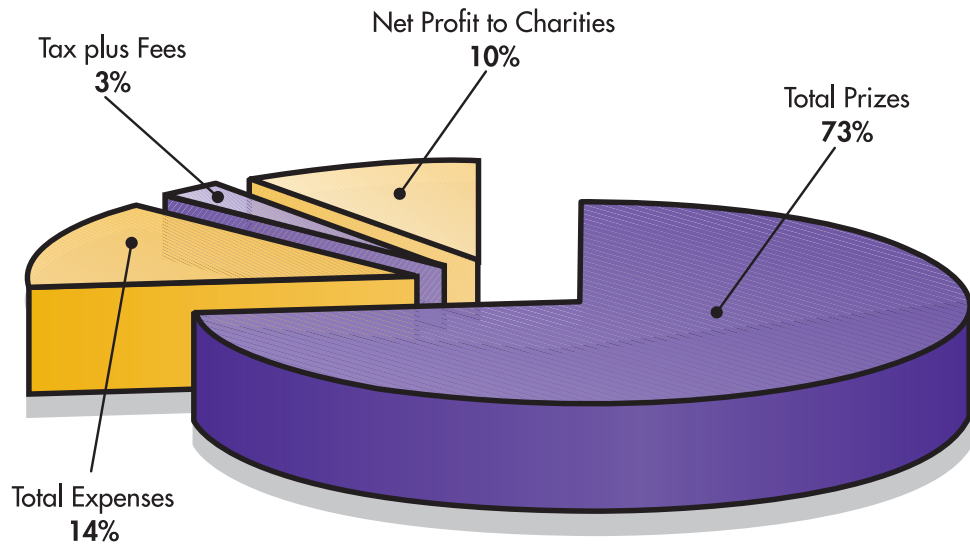
Other terms used in this report.

"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. Pulltab games use the term to describe the total amount of money wagered through the purchase of all the pulltabs 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.

DISTRIBUTION and TOP 10 STATES

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



Top Ten States by Gross Receipts

State	Gross Receipts
Minnesota	\$1,328,494,000
Washington	\$881,272,134
Texas	\$633,613,852
Kentucky	\$546,254,321
Indiana	\$520,400,585
Michigan	\$428,162,252
New York	\$366,549,971
Alaska	\$341,224,643
Virginia	\$318,300,000
N.Dakota	\$268,545,675

Top Ten States by Net Proceeds

State	Net Proceeds
Minnesota	\$119,704,000
Michigan	\$76,289,285
Indiana	\$74,244,349
New York	\$65,916,756
Virginia	\$42,638,000
Wisconsin	\$38,933,290
Kentucky	\$36,211,442
Alaska	\$31,021,258
Texas	\$27,653,864
Nebraska	\$25,261,858

Top Ten Based on Available Reported Statistics

RECEIPTS by GAMES

<i>State</i>	<i>Bingo Gross</i>	<i>Pulltab Gross</i>	<i>Raffles Gross</i>
Alaska	\$67,027,886	\$262,191,946	\$9,534,294
Arizona	\$36,952,463		
Colorado	Not Available		
Connecticut	\$24,936,423	\$10,997,616	\$14,640,865
Dist. of Columbia	\$1,069,893	\$269,029	\$2,131,015
Idaho	\$5,445,243		\$3,121,325
Illinois	Not Reported		
Indiana	\$105,037,255	\$394,959,972	\$16,980,613
Kansas	\$30,300,000	\$12,800,000	
Kentucky	\$104,205,995	\$420,777,054	\$10,613,864
Louisiana	\$111,391,600	\$77,199,100	\$3,065,400
Maine	\$19,660,682		
Massachusetts	\$63,875,496	\$23,890,620	\$19,674,734
Michigan	\$131,849,506	\$223,542,172	\$67,106,381
Minnesota	\$65,347,000	\$1,232,477,000	\$5,963,000
Mississippi	\$77,984,300	\$33,841,221	
Missouri	\$80,231,317	\$42,044,120	
Nebraska *	\$14,268,212	\$50,819,571	\$5,545,781
New Hampshire	Not Available		
New Mexico	Not Available		
New York	\$95,883,802	\$263,249,121	\$6,348,380
North Dakota	\$39,649,483	\$147,622,386	\$3,306,029
Ohio	Not Available		
Oregon	\$52,085,905		\$5,888,184
Pennsylvania	Not Tracked	Not Tracked	
South Carolina	\$119,023,652		
South Dakota	Not Tracked	Not Tracked	Not Tracked
Texas	\$410,733,217	\$222,880,635	
Virginia	\$104,644,000	\$149,352,000	\$7,340,000
Washington **	\$99,633,547	\$80,484,117	\$7,594,803
***		\$362,556,888	
West Virginia	\$32,877,598	\$113,552,224	Included with PT's
Wisconsin	\$17,106,355		\$61,488,056
Alberta	\$257,377,000	\$42,867,000	\$113,567,000
British Columbia ****	*	*	\$84,338,067
Manitoba	\$59,916,396	\$5,491,000	\$11,038,430
New Brunswick	\$46,256,250	\$306,176	\$11,240,241
Newfoundland	\$25,674,900	\$13,831,000	\$12,127,900
Nova Scotia	\$72,954,000		\$26,755,000
Ontario	\$973,000,000	\$309,000,000	\$239,000,000
Pr. Edward Island	\$11,791,687		
Saskatchewan	\$74,364,384	\$19,077,924	\$24,265,472

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, pulltabs, 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 2005 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.

RECEIPTSbyGAMES

<i>Other Gross</i>	<i>Total Gross Receipts</i>	<i>Total Net Proceeds</i>	<i>% Net Proceeds/ Gross Receipts</i>
\$2,470,517	\$341,224,643	\$31,021,258	9.09%
	\$36,952,463	\$5,501,099	14.89%
	Not Available		
\$338,856	\$50,913,760	\$17,351,664	34.08%
\$1,127,859	\$4,624,796	\$2,354,252	50.90%
	\$8,566,568	\$3,383,632	39.50%
	Not Reported		
\$3,422,745	\$520,400,585	\$74,244,349	14.27%
	\$43,100,000	Not Tracked	N/A
\$10,657,408	\$546,254,321	\$36,211,442	6.63%
\$2,913,300	\$194,569,400	\$19,032,200	9.78%
\$39,788,032	\$59,448,714	\$12,809,513	21.50%
\$3,694,884	\$111,135,734	\$20,895,241	18.80%
\$5,664,193	\$428,162,252	\$76,289,285	17.82%
\$24,707,000	\$1,328,494,000	\$119,704,000	9.01%
\$380,539	\$112,206,060	\$19,057,818	16.98%
	\$122,275,437	\$13,164,255	10.77%
\$181,255,946	\$251,889,510	\$25,261,858	10.03%
	Not Available		
	Not Available		
\$1,068,668	\$366,549,971	\$65,916,756	17.98%
\$77,967,777	\$268,545,675	\$16,435,016	6.12%
	Not Available		
\$535,795	\$58,509,884	\$8,862,716	15.15%
Not Tracked	Not Tracked	Not Tracked	N/A
	\$119,023,652	\$2,465,350	2.07%
Not Tracked	Not Tracked	Not Tracked	N/A
	\$633,613,852	\$27,653,864	4.36%
\$56,964,000	\$318,300,000	\$42,638,000	13.40%
\$267,950	\$187,980,417	\$16,845,041	8.90%
\$330,734,829	\$693,291,717	Not Tracked	
	\$146,429,822	\$6,162,864	4.20%
	\$78,594,411	\$38,933,290	49.50%
Totals:	\$7,031,057,644	\$702,194,763	
\$662,767,000	\$1,076,578,000	\$237,949,000	22.10%
\$7,708,109	\$92,046,176	\$81,630,985	88.68%
\$114,646	\$76,560,472	\$12,606,729	16.47%
\$120,906	\$57,923,573	\$13,366,744	23.08%
\$1,328,000	\$51,633,800	\$10,580,100	20.49%
	\$99,709,000	\$20,387,000	20.45%
	\$1,521,000,000	\$223,000,000	14.66%
	\$11,791,687	\$1,505,355	12.77%
	\$117,707,780	\$25,399,340	21.58%
Totals:	\$3,104,950,488	\$626,425,253	

* "Other gross" represents Keno receipts
 ** Charitable receipts
 *** Commercial receipts
 **** Independent bingo included in Other - no stats supplied for Commercial Hall Bingo.
 Net Proceeds includes "top up" funds provided by Commercial Halls.

LICENSING METHODS and LICENSING FEES

<i>State/Province</i>	<i>Bingo</i>
Alaska	Yearly application fee of \$20/\$50/\$100 based on prior year gross revenue.
Arizona	A - \$10; B - \$50; C - \$200
Colorado	\$62.50 per year
Connecticut	Class A-\$75; Class B-\$5; Class C-\$50
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
Indiana	\$25 to \$25,000 based on gross receipts.
Kansas	\$25 per year
Kentucky	\$100 to \$300 based on gross receipts.
Louisiana	\$75 License Fee/\$100 Special Session Fee/\$25 Modification Fee
Maine	Not Reported
Massachusetts	\$50
Michigan	\$55 small/\$150 large/\$25 special
Minnesota	\$350 + 0.1% of gross receipts per site for regulatory fee.
Mississippi	\$50
Missouri	\$50/Bingo & Pulltab \$25-Special
Nebraska	\$30 to \$100 Biennial
New Hampshire	\$25 per game date
New Jersey	\$10 per occasion
New Mexico	\$100 Combined license for Bingo/Pulltabs/Raffles
New York	Licensed by Municipal Clerks - \$18.75 Per Occasion, plus 3% of net proceeds
North Carolina	\$100
North Dakota	\$150 Combined License
Ohio	\$500 to \$5000 based upon gross receipts
Oregon	\$100 – Class A; \$50 – Class B; \$20 – Class C; \$20 – Class D
Pennsylvania	\$100 – Collected by Co. Treas.
South Carolina	\$1000/One Time Fee -No renewal unless game moves.
South Dakota	License Only Distributors and Manufacturers
Texas	\$100 to \$2,500 – based upon Gross Receipts
Virginia	\$200 + \$50 for change
Washington	Annual Fee varies by class ranging from \$54 to \$27,000. *All inclusive Card Rooms - \$54 to \$30,218
West Virginia	\$500 annual - \$200 if gross less than \$20,000. \$50 Sr. Citizens. \$100 limited license.
Wisconsin	\$10 Per Occasion
Alberta	\$30 per event
British Columbia	\$50 - Class A -- \$25 - Class B
Manitoba	1.5% of gross revenue
New Brunswick	\$25
Newfoundland/ Labrador	1% of prize payout
Nova Scotia	\$26.63
Ontario	3% of prizes
Prince Edward Island	2% of Value of Prizes
Saskatchewan	\$5 or \$50 – depending on whether prize value exceeds \$1,000

LICENSING METHODS and LICENSING FEES

<i>Pulltab</i>	<i>Raffles/Other</i>	<i>Use of Revenue</i>
Same	Same	State General Fund General Fund
Same as Bingo	Same as Bingo	Agency
Varies from \$5 to \$75	Varies from \$5 to \$100	State General Fund General Fund
	Same as Bingo	
Reg. Operators - \$500	\$200	Same as Tax & Adm. Fees
Same	Same	Agency
Included in Bingo License	N/A	Agency
Same as Bingo	Same as Bingo	Agency
Same as Bingo	Same as Bingo	Agency
Included in Bingo Fee	\$10 to \$50-locally assessed	Bingo/Pulltabs - Lottery Fund. Raffles/ Other -City/Town Issuing Permit
\$300-annual/\$15 day special	\$5 to \$50 per day	Agency & State General Fund
Same as Bingo	Site permit - \$150	Special Revenue Account Agency
1 Day Pulltab Only - \$10		Gaming Commission
\$200 to \$300 Biennial	\$30 Biennial. Keno \$100	State General Fund
\$10 per month		Not Reported
\$10 per occasion or \$500/annual	\$10 to \$1000	Agency
See Bingo	See Bingo	State General Fund
\$25 per year plus 5% of net proceeds	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	N/A	NC Bingo Administration Section
See Bingo	See Bingo	State General Fund
		State General Fund
	\$50 – Class A, \$20 – Class B	Agency
N/A	N/A	N/A
		State General Fund
N/A	N/A	N/A
		State General Fund
Same as Bingo	Same as Bingo	Agency
Varies by class – ranging from \$561 to \$23,000	Varies by class – ranging from \$54 to \$1414	Agency
\$500 annual, \$50 limited license	Same as Pulltabs.	Criminal Inv. Division
	\$25	Program Revenue/State General Fund
\$10 per box	Raffles \$150 to \$10,000 Casino Nights \$15/table/day	Not Reported
	Same as Bingo	Gov't General Fund
None	1.5% of gross revenue	Agency
\$10	\$25 per event	Lotteries Commission and Province's Consolidated Revenue Fund
\$10 per deal or box	Raffles - 1% of prize payout Other – 1% of prize payout or \$5 per game or table event.	Agency
	Same as Bingo	General Revenue
3% of prizes	3% of prizes	General Revenue
	2% of prizes up to \$2000	General Revenue
\$20	Same as Bingo	Provincial Government General Revenue Fund

FEES and TAXES

<i>State/Province</i>	<i>License Fees</i>	<i>Adm. Fees</i>	<i>Taxes</i>	<i>Total</i>
Alaska	\$150,043		\$2,273,235	\$2,423,278
Arizona	\$18,613		\$601,622	\$620,235
Colorado	Not Reported			Not Reported
Connecticut	\$63,490	\$1,435,587		\$1,499,077
Dist. of Columbia	\$12,743			\$12,743
Idaho	\$25,600			\$25,600
Illinois	Included with taxes		\$11,339,490	\$11,339,490
Indiana	\$3,966,015			\$3,966,015
Kansas	\$19,000		\$579,000	\$598,000
Kentucky	Not Reported			Not Reported
Louisiana	\$137,900		\$1,114,400	\$1,252,300
Maine	Not Reported			Not Reported
Massachusetts	\$14,100	\$2,389,062	\$4,375,200	\$6,778,362
Michigan	\$749,535		\$18,747,268	\$19,496,803
Minnesota	\$3,054,319		\$52,322,000	\$55,376,319
Mississippi	\$50,600	\$990,194		\$1,040,854
Missouri	\$62,275		\$2,704,144	\$2,766,419
Nebraska	\$287,359		\$5,399,165	\$5,686,524
New Hampshire	\$173,203		\$1,763,843	\$1,937,046
New Mexico	Not Reported			Not Reported
New York	\$5,465,574			\$5,465,574
North Dakota	\$167,000		\$11,996,285	\$12,163,285
Ohio	\$4,700,000			\$4,700,000
Oregon	\$24,230	\$509,152		\$533,382
Pennsylvania	\$229,000			\$229,000
South Carolina	\$9,000	\$50,000	\$9,455,529	\$9,514,529
South Dakota	\$32,500		\$24,500	\$57,000
Texas	\$3,018,616	\$23,652,040	\$1,252,983	\$27,923,639
Virginia	\$105,950	\$3,027,640		\$3,133,590
Washington	\$14,672,500		\$48,309,101	\$62,981,601
West Virginia	\$268,000		\$837,476	\$1,105,476
Wisconsin	\$387,118		\$322,466	\$709,584
Alberta	\$2,812,000			\$2,812,000
British Columbia	Not Reported			Not Reported
Manitoba	\$1,066,349			\$1,066,349
New Brunswick	\$20,025			\$20,025
Newfoundland	\$450,000			\$450,000
Nova Scotia	\$10,000	\$1,364,000		\$1,374,000
Ontario	\$2,403,700			\$2,403,700
Prince Edward Island	\$227,420			\$227,420
Saskatchewan	\$96,820			\$96,820

REPORTING PERIODS

<i>State/Province</i>	<i>Dates</i>
Alaska	1/1/04-12/31/04
Arizona	7/1/04-6/30/05
Colorado	1/1/05-12/31/05
Connecticut	7/1/04-6/30/05
Dist. of Columbia	10/1/04-9/30/05
Idaho	1/01/05-12/31/05
Illinois	7/1/04-6/30/05
Indiana	7/1/04-6/30/05
Kansas	7/1/04-6/30/05
Kentucky	1/1/05-12/31/05
Louisiana	7/1/04-6/30/05
Maine	1/1/05-12/31/05
Massachusetts	1/1/05-12/31/05
Michigan	10/1/04-9/30/05
Minnesota	1/1/05-12/31/05
Mississippi	7/1/04-6/30/05
Missouri	7/1/04-6/30/05
Nebraska	7/1/04-6/30/05
New Hampshire	1/1/05-12/31/05
New Mexico	1/1/05-12/31/05
New York	1/1/05-12/31/05
North Dakota	7/1/04-6/30/05
Ohio	11/1/04-10/31/05
Oregon	1/1/05-12/31/05
Pennsylvania	1/1/05-12/31/05
South Carolina	1/1/05-12/31/05
South Dakota	7/1/04-6/30/05
Texas	1/1/05-12/31/05
Virginia	10/1/04-9/30/05
Washington	7/1/04-6/30/05
West Virginia	1/1/05-12/31/05
Wisconsin	1/1/05-12/31/05
Alberta	4/1/04-3/31/05
British Columbia	4/1/04-3/31/05
Manitoba	4/1/05-3/31/06
New Brunswick	4/1/05-3/31/06
Newfoundland/Lab.	4/1/04-3/31/05
Nova Scotia	4/1/04-3-31-05
Ontario	*2004 Estimates
Prince Edward Island	4/1/05-3/31/06
Saskatchewan	4/1/05-3/31/06

TAXATION and ADMINISTRATIVE FEE METHODS

State/Province	Bingo Method of Taxation/Fees	Pulltab Method of Taxation/Fees
Alaska	1% fee on net profit if gross receipts exceed \$20,000	3% tax on ideal net of each pulltab series.
Arizona	Class A - 2.5% of net income. Class B - 1.5% Class C - 2% of gross receipts	
Colorado	.3% fees on gross revenue up to \$100,000 pr. qtr. .4 % on \$100,000 or more; 1.2% of net sales paid by manufacturers and suppliers	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
Indiana	None	
Kansas	0.2 cents per face sold by distributors to licensees	1% of face value of tickets in each game.
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 receipts	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 pulltab games, tipboards & interest)	1.7% of gross receipts
Mississippi	Class A - 1% of gross proceeds Class B & C - % of gross proceeds	2.5% of net proceeds
Missouri	2/10 of 1 cent per bingo face paid by suppliers	2% of retail sales value paid by suppliers
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
Oregon	Report Fees	
Pennsylvania	Not Applicable	6% sales tax by org. w/o exemption
South Carolina	16.5 cents of each dollar of cards sold	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	License Fees 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	

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".

TAXATION and ADMINISTRATIVE FEE METHODS

<i>Raffles/Other Method of Taxation/Fees</i>	<i>How Revenue is Used</i>
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 Pulltabs: 50% Common School Fund/50% IL Gaming Law Enforcement Fund, Other: IL Gaming Law Enforcement Fund Not Applicable
	1/3 to Agency – 2/3 to State General Fund
Same as Bingo	Agency Agency
5% of gross receipts	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% of gaming & excise tax 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	Local gambling tax to City or County.
20% of gross for card rooms	
2% of net receipts for amusement games	
Same as Bingo	Criminal Investigation Division
None	Lottery Fund & Property Tax Relief
Same as bingo.	

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.

STAFFINGBUDGET - SOURCEofBUDGET

<i>State/Province</i>	<i>Total Staff</i>	<i>Agency Budget</i>
Alaska	7	\$546,00
Arizona	7	\$177,700
Colorado	10	\$1,000,000
Connecticut	21	\$1,297,570
Dist. of Columbia	4	\$213,955
Idaho	2	\$115,000
Illinois	Not Reported	Not Reported
Indiana	14	\$1,153,647
Kansas	3	\$178,000
Kentucky	44	\$3,470,100
Louisiana	18	\$1,212,105
Maine	Not Reported	Not Reported
Massachusetts	31	\$1,260,000
Michigan	24	\$7,900,000
Minnesota	29	\$2,800,000
Mississippi	15	\$1,200,000
Missouri	12	\$812,835
Nebraska	25	\$2,221,149
New Hampshire	9	N/A
New Mexico	17	Not Broken Down
New York	13	\$2,400,000
North Dakota	17	\$1,075,000
Ohio	20	Not Available
Oregon	7	\$818,462
Pennsylvania	0	N/A
South Carolina	5 FTE/12 PTE	\$800,000
South Dakota	N/A	N/A
Texas	47	\$2,590,379
Virginia	32 FTE/4 PTE	\$2,208,090
Washington	174	\$14,579,018
West Virginia	16	Not Specified Amout
Wisconsin	9.5	\$512,000
Alberta	Not Reported	Not Reported
British Columbia	116	\$15,141,000
Manitoba	51	Not Reported
New Brunswick	17	\$800,000
Newfoundland/Lab.	9 PTE	\$400,000
Nova Scotia	68	N/A
Ontario	Not Reported	11,000,000
Prince Edward Island	2FTE-1PTE	Not Reported
Saskatchewan	28	N/A

STAFFINGBUDGET - SOURCEofBUDGET

Source of Agency Budget

General Revenue Fund
General Revenue Fund
License and Administration Fees
General Revenue Fund
DC Budget Appropriated
License Fees & General Revenue fund
Not Reported
License Fees & Fines
Bingo Enforcement Excise Tax & License Fees
Application & License Fees/Fines
100% Self-Generated
Not Reported
2/5 of Bingo Tax & 50% of Cost of Tickets Sold to Organizations
License Fees, Pulltab Revenue
Legislative Appropriation-Dedicated Funds
Revenue Fees, License Fees & Adm. Fines
Commercial Gaming Admission & License Fees
Gaming Taxes and License Fees
Self Funded
General Revenue Fund
5% of Net Proceeds Additional License Fee from Bell Jar Ticket Sales
General Revenue Fund
Bingo Fees
License and Report Fees
N/A
Percentage of Bingo Taxes Collected
N/A
General Revenue Fund
General Assembly Appropriation
License Fees/ID Stamps/Fines
Retail Value Fees on Wholesale Price of Raffles
Program Revenue
License Fees
General Revenue Fund
License & Registration Fees
Lottery Commission Budget
License Fees
General Revenue Fund/Fees
General Revenue Fund/Fees
General Revenue Fund
General Revenue Fund

RULESAUTHORITY

<i>State/Province</i>	<i>Statutory Authority</i>
Alaska	AS 05.15 and 15AAC 160
Arizona	Arizona ADM Code, Title 15, Chapter 7, Arizona Statutes, Title 5 – Chapter 4 - ARS Title 13.3303
Colorado	Constitution of Colorado Article XVIII Section 2 – (1) through (6); Colorado Revised Statutes Title 12 Professions & Occupations – Article 9 Bingo & Raffles Law
Connecticut	Connecticut General Statutes, Sections 7-169 through 7-186q
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 4-32-6-1, Title 45 IAC-18
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 - Rules 7861-7865
Mississippi	97-33-51 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
Newfoundland/Labrador	Established by the Lotteries Commission of NB
Nova Scotia	Criminal Code of Canada Section 207(1)(b), Newfoundland & Labrador Regulations
Ontario	Gaming Control Act, 1994-95 Bingo, Ticket, Lottery, Carnival & Charitable Gaming & Supplier Regs
Prince Edward Island	Criminal Code of Canada; Gaming Control Act - 1992; Order-In-Council 2688/93, 2038/97 & 267/98
Saskatchewan	Criminal Code of Canada Section 207(1)(b) & Lottery Schemes Order Criminal Code of Canada Section 207(1)(b) & The Alcohol and Gaming Regulation Act "97 Sec. 4(1) & 12(d)

SURVEY PARTICIPANT CONTACT-U.S. ----->

Alaska

Jeff Prather – Gaming Group Supr.
Alaska Dept. of Revenue
Tax Division-Gaming Unit
P. O. Box 110420
Juneau AK 99811-0420
(907) 465-3410
jeff_prather@revenue.state.ak.us
www.tax.state.ak.us

Arizona

Lee Baron – Bingo Manager
AZ Dept. of Revenue
Bingo Section
1600 W. Monroe
Phoenix, AZ 85007
(602) 716-6873
lbaron@az.dor.gov
www.azdor.gov

Colorado

Rudy Johnson
Colorado Department of State
1700 Broadway Blvd. - Suite 300
Denver CO 80290
(303) 894-2200 ext. 6402
rudy.johnson@sos.st.co.us
www.sos.state.co.us

Connecticut

Paul Bernstein - Unit Head
CT Division of Special Revenue
555 Russell Road
Newington CT 06111
(860) 594-5480
paul.bernstein@po.state.ct.us
www.dosr.state.ct.us

District of Columbia

Jeffrey Anderson
Chief – Charitable Games/Licensing
DC Lottery & Charitable Games
2101 Martin Luther King Jr. Ave. SE
Washington, DC 20020-5731
(202) 645-8071
Jeffrey.Anderson@dc.gov
www.dclottery.com

Idaho

Sonja Langan
Charitable Gaming Coordinator
Idaho Lottery
P. O. Box 9246
Boise, ID 83702
(208) 334-2277
slangan@isl.state.id.us
www.idaholottery.com

Illinois

Deb Best
Illinois Dept. of Revenue
101 W. Jefferson
Springfield IL 62702
(217) 782-3830
dbest@revenue.state.il.us
www.tax.illinois.gov

Indiana

Kimberly Hall - Supervisor
Indiana Charitable Gaming Division
Charity Gaming Section
1115 West Wahington Street, Suite 950
Indianapolis IN 46204
(317) 232-4646
khalldor@in.gov
www.in.gov/dor

Kansas

Patsy Congrove
Administrator of Charitable Gaming
Kansas Dept. of Revenue
Docking St. Office Bldg.
915 SW Harrison
Topeka KS 66612
(785) 296-6127
bingo@kdor.state.ks.us
www.ksrevenue.org

Kentucky

Leah Cooper Boggs - Asst. Director
Div. of Licensing & Compliance
Kentucky Dept. of Charitable Gaming
132 Brighton Park Blvd.
Frankfort KY 40601
(502) 573-5528
leah.cooper@ky.gov
www.ocg.ky.gov

Louisiana

Michael Legendre - Director
Louisiana Dept. of Revenue
Office of Charitable Gaming
PO Box 98502
Baton Rouge LA 70884-9502
(800) 562-9235 or (225) 925-1835
Michael.legendre@la.gov
www.ocg.louisiana.gov

SURVEY PARTICIPANT CONTACT-U.S. ----->

Maine

Sgt. Wm. Gomaine
Maine State Police
Investigations Unit
164 State House Station
Augusta, ME 04333
(207) 624-7210
Bill.Gomaine@maine.gov
www.ps.state.me.us

Massachusetts

Donna Foley
Director of Audit & Control
State Lottery Commission
60 Columbian St.
Braintree MA 02184
(781) 849-5527
dfoley@masslottery.com
www.masslottery.com

Michigan

Lorrie Dundon – Ticket Specialist
Michigan Lottery
Charitable Gaming Division
101 E. Hillsdale - P. O. Box 30023
Lansing MI 48909
(517) 335-5787
dundonl@michigan.gov
www.michigan.gov/cg

Minnesota

Bernice Caruth
Gambling Control Board
Suite 300 South
1711 W. County Rd. B
Roseville MN 55113
(651) 639-4030
bernice.caruth@gcb.state.mn.us
www.gcb.state.mn.us

Mississippi

Sonny Weathersby - Director
Mississippi Gaming Commission
Charitable Gaming Division
620 North St. Suite 200.
Jackson MS 39202
(601) 576-3858
sweathersby@mgc.state.ms.us
www.mgc.state.ms.us

Missouri

Jane Bax –Charitable Games Mgr.
Missouri Gaming Commission
P. O. Box 1847
Jefferson City, MO 65102
(573) 526-5373
jane.bax@mgc.dps.mo.gov
www.mgc.dps.mo.gov

Nebraska

Gerald Otoupal
Dept. of Revenue
Charitable Gaming Division
P. O. Box 94855
Lincoln NE 68509-4855
(402) 471-5940
Gerald.Otoupal@rev.ne.gov
www.revenue.state.ne.us

New Hampshire

Billie Jean Arseneault
Bingo & Lucky 7 Licensing Supervisor
New Hampshire Pari-Mutuel Comm.
78 regional Drive
Concord, NH 03301
(603) 271-2158 x 326
Billiejean.arseneault@racing.nh.gov
www.racing.nh.gov

New Mexico

Michelle Garza
Gaming Audit Supervisor
New Mexico Gaming Control Board
4900 Alameda Blvd. NE
Albuquerque, NM 87113
(505) 841-9752
mgarza@mngcb.org
www.nmgcb.org

New York

Dan Toomey
Public Information Officer
N.Y. Racing & Wagering Board
Charitable Gaming Division
1 Broadway Center #600
Schenectady, NY 12305-2553
(518) 395-5400
dtoomey@racing.state.ny.us
www.racing.state.ny.us

North Dakota

Keith G. Lauer - Director
Attorney General's Office
Charitable Gaming Division
600 East Blvd. Ave.
Bismarck ND 58505-0040
(701) 328-4848
klauer@state.nd.us
www.ag.state.nd.us

SURVEY PARTICIPANT CONTACT-U.S. ----->

Ohio

Lisa Davidson
Public Information Unit Supr.
Charitable Law Section
Ohio Attorney General's Office
150 East Gay St. – 23rd Flr.
Columbus OH 43125
614-466-3180
ldavidson@ag.state.oh.us
www.ag.state.oh.us

Oregon

Kitty Telles
Gaming Registrar
Department of Justice
1515 SW 5th Avenue #410
Portland OR 97201
(971) 673-1975
kitty.telles@doj.state.or.us
www.doj.state.or.us

Pennsylvania

Cindy Wagner
Pennsylvania Dept. of Revenue
Bureau of Bus. Trust Fund Taxes
Dept. 280906
Harrisburg PA 17128-0909
(717) 787-8275
cwagner@state.pa.us
www.revenue.state.pa.us

South Carolina

Johnny Legette
Bingo Enforcement Coordinator
Department of Revenue
301 Gervais Street
Columbia SC 29214
(803) 898-5162
legettj@sctax.org
www.sctax.org

South Dakota

Carol Logan
Dept. of Revenue & Regulation
Special Taxes Division
445 E. Capitol Ave.
Pierre SD 57501-3100
(605) 773-3311
carol.logan@state.sd.us
www.state.sd.us/drr

Texas

Billy Atkins - Director
Texas Lottery Commission
Charitable Bingo Operations Division
611 East 6th Street
Austin TX 78701
(512) 344-5102
billy.atkins@lottery.state.tx.us
www.txbingo.org

Virginia

Betty Bowman – Asst. Director
Dept. of Charitable Gaming
101 N. 14th St. - 17th Flr.
Richmond VA 23219
(804) 786-3015
Betty.Bowman@dcg.virginia.gov
www.dcg.virginia.gov

Washington

Cameron Baker
Research Analyst
WA State Gambling Commission
P. O. Box 42400
Olympia WA 98504-2400
(360) 486-3476
cameronb@wsgc.wa.gov
www.wsgc.wa.gov

West Virginia

Cookie Matheney - Supervisor
Director
State Tax Dept.
Criminal Investigation Division
P. O. Box 1143
Charleston WV 25324
(304) 558-8513
wmatheney@tax.state.wv.us

Wisconsin

Brian Whittow - Director
Wisconsin Division of Gaming
2005 West Beltline Hwy., Ste. 201
Madison WI 53708
(608) 270-2545
brian.whittow@wisconsin.gov
www.doa.state.wi.us/gaming

SURVEY PARTICIPANT CONTACT-CANADA - - - - - ➔

Alberta

Darrell Skarban - Mgr. Financial Review
Alberta Gaming & Liquor Commission
50 Corriveau Ave.
Saint Albert AB T8N 3T5
Canada
(780) 447-8978
Darrell.skarban@aglc.gov.ab.ca
www.aglc.gov.ab.ca

British Columbia

Yolaine Leonard, Financial Analyst
BC Gaming Commission
Gaming Policy and Enforcement Branch
P. O. Box 9311 STN
Victoria BC V8W 9N1
Canada
(250) 387-2412
yolaine.leonard@gov.bc.ca
www.pssg.gov.bc.ca/gaming

Manitoba

Cherise Belisle – Communications Coordinator
Manitoba Gaming Control Commission
800-215 Garry Street
Winnipeg MB R3C 3P3
Canada
(204) 954-9459
cbelisle@mgcc.mb.ca
www.mgcc.mb.ca

New Brunswick

Joan Murray
Policy Analyst
Dept. of Public Safety
P. O. Box 6000
Fredericton NB E3B 5H1
Canada
(506) 444-5494
joan.murray@gnb.ca
www.gnb.ca

Newfoundland/Labrador

Craig Whalen Manager
Licensing & Examinations
Dept. of Gov't Services
Trade Practices Division
P. O. Box 8700
St. John's NL A1B 4J6
Canada
(709) 729-2725
cwhalen@gov.nl.ca
www.gs.gov.nl.ca/cca/tpl/lotteries.stm

Nova Scotia

Terry Kelly
Director - Licensing & Registration
Nova Scotia Alcohol & Gaming Authority
40 Alderney Dr., Alderney Gate
Dartmouth NS B2Y 3Y8
Canada
(902) 424-6023
kellytb@gov.ns.ca
www.gov.ns.ca/aga

Ontario

Douglas Hood – Sr. Strategic Analyst
Alcohol & Gaming Comm. of Ontario
90 Sheppard Ave. East #200
Toronto, ON M2N 0A4
Canada
416-326-8700
douglas.hood@cbs.gov.on.ca
www.agco.on.ca

Prince Edward Island

Linda Peters – Compliance Officer
Consumer Services
P. O. Box 2000
Charlottetown PE C1A 7N8
Canada
(902) 368-5653
lpeters@gov.pe.ca
www.gov.pe.ca

Saskatchewan

Joanne Gasper – Charity Gaming Advisor
Saskatchewan Liquor & Gaming Authority
P. O. Box 5054 – 2500 Victoria Ave.
Regina SK S4P 3M3
Canada
(306) 787-8063
jgasper@slga.gov.sk.ca
www.slga.gov.sk.ca