

CHARITY GAMING in NORTH AMERICA

NAFTM  
2005  
ANNUAL REPORT



NATIONAL ASSOCIATION of FUND-RAISING TICKET MANUFACTURERS

## 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 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.

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

## **LETTER**fromthe**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

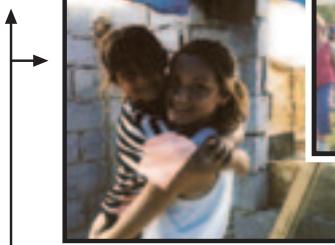
In addition to program fees, contributions and volunteer activities, a portion of North Suburban Youth Foundation's financial activities are funded by charitable gaming such as pull-tabs and Bingo.

## 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**

Calendar Year	Pull-Tab Sales	Increase	% Increase
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**

Calendar Year	Pull-Tab Prizes
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.

## GAMES PLAYED

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

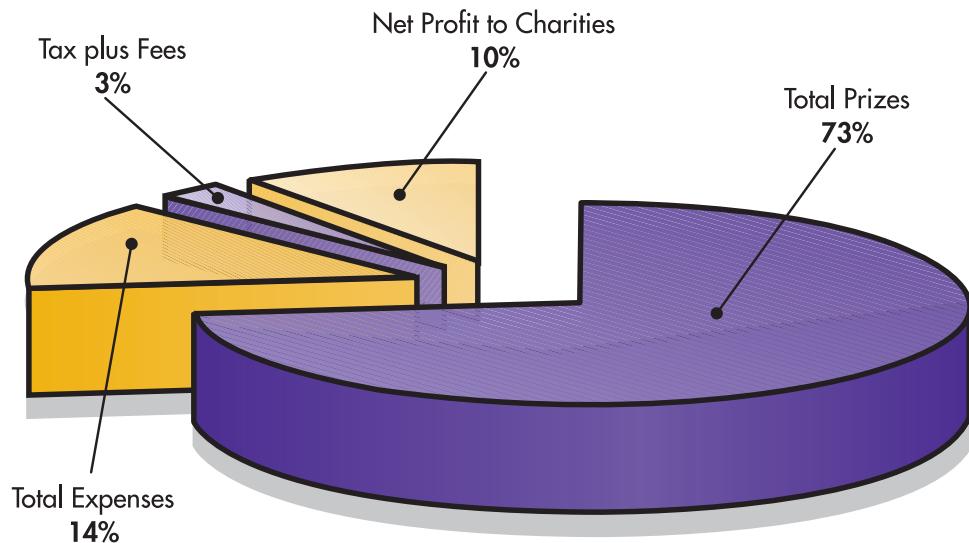
### **Other terms used in this report.**

**"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

State	Bingo Gross	Pulltab Gross	Raffles Gross
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.

## RECEIPTS by GAMES

Other Gross	Total Gross Receipts	Total Net Proceeds	% Net Proceeds/ Gross Receipts
\$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%
<b>Totals:</b>	<b>\$7,031,057,644</b>	<b>\$702,194,763</b>	
\$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%
<b>Totals:</b>	<b>\$3,104,950,488</b>	<b>\$626,425,253</b>	

\* "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 -----→

<b>State/Province</b>	<b>Bingo</b>
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

Pulltab	Raffles/Other	Use of Revenue
Same	Same	State General Fund General Fund
Same as Bingo Varies from \$5 to \$75	Same as Bingo Varies from \$5 to \$100	Agency 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 \$200 to \$300 Biennial \$10 per month	\$30 Biennial. Keno \$100	Gaming Commission State General Fund Not Reported
\$10 per occasion or \$500/annual See Bingo	\$10 to \$1000 See Bingo	Agency 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
N/A	N/A	State General Fund N/A
Same as Bingo Varies by class – ranging from \$561 to \$23,000	Same as Bingo Varies by class – ranging from \$54 to \$1414	Agency Agency
\$500 annual, \$50 limited license	Same as Pulltabs.	Criminal Inv. Division
\$25 \$10 per box	\$25 Raffles \$150 to \$10,000 Casino Nights \$15/table/day	Program Revenue/State General Fund Not Reported
None	Same as Bingo 1.5% of gross revenue	Gov't General Fund 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
3% of prizes	Same as Bingo 3% of prizes	General Revenue 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

<b>State/Province</b>	<b>Dates</b>
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 FEEMETHODS -----►

<b>State/Province</b>	<b>Bingo Method of Taxation/Fees</b>	<b>Pulltab Method of Taxation/Fees</b>
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><b>Raffles/Other Method of Taxation/Fees</b></i>	<i><b>How Revenue is Used</b></i>
Same as Bingo	State General Fund State General Fund
Same as Bingo	Bingo-Raffle Cash Fund for regulation purposes.
N/A	State General Fund
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
Same as Bingo	1/3 to Agency – 2/3 to State General Fund 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
2% of gross proceeds	Education Fund 40% Cash Fund, 60% State General Fund
None	Sweepstakes Fund for Education
3% of net	Not Applicable
None	State General Fund
5% gaming tax on adjusted proceeds	Not Applicable
None	Not Applicable
Report Fees	Not Applicable
Not Applicable	Council on Aging & Parks, Rec. & Tourism, Comm.
Not Applicable	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.

## STAFFING BUDGET - SOURCE of BUDGET

<b>State/Province</b>	<b>Total Staff</b>	<b>Agency Budget</b>
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

## STAFFING BUDGET - SOURCE OF BUDGET



### *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

## 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 - 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 42:1:1701 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)

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