

National Association of Fundraising Ticket Manufacturers

CHARITY GAMING IN NORTH AMERICA 2001 ANNUAL REPORT



NATIONAL ASSOCIATION OF FUNDRAISING TICKET MANUFACTURERS

Mary Magnuson, Legal Counsel

246 Iris Park Place
1885 University Ave. West
St. Paul, MN 55104
651-644-4710
www.naftm.org

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.

NAFTM MEMBERS

American Games, Inc.

504 34th Ave.
Council Bluffs, IA 51501
712-366-9553
www.amgam.com

Arrow International, Inc.

9900 Clinton Rd.
Cleveland, Ohio 44144
216-961-3500
www.arrowinternational.com

BK Entertainment, Inc.

301 Louth St.
St. Catherines, ON
Canada L2S 3V6
905-687-1700
www.bingoking.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
402-571-2449
www.intlgamco.com

Universal Manufacturing Co.

5440 Deramus
Kansas City, Missouri 64120
816-231-2771
www.jarodo.com

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INTRODUCTION

Established in 1983, the National Association of Fundraising Ticket Manufacturers is a trade association of manufacturers of pulltabs, 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 2001 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 methods, 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.

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

LETTER FROM THE PRESIDENT

CHARITABLE GAMING IN NORTH AMERICA 2001 ANNUAL REPORT

As it has for several years, the National Association of Fundraising Ticket Manufacturers (NAFTM) presents its annual report on charitable gaming in North America.

Tables on revenues, taxes, regulatory staffing and budgets, distributions and other information will aid government policy makers, the industry and the public in assessing the positive impact of charitable gaming.

Despite the increase in competition from government-sponsored lotteries, Indian gaming, riverboat gambling and casinos, charitable gaming continues to "hold its own". The popularity of bingo and related low-stakes gaming activities continues to fund charitable gaming activities of every kind and nature.

Veterans' organizations, service clubs, organized charities, volunteer fire departments and schools are the predominant beneficiaries of low-stakes gaming, as they have been for decades.

"Bingo Tonight!" has become a familiar sight across the continent. Signs declaring "Pulltabs Sold Here!" are in the windows of commercial establishments across the street from the hospitals and schools dependent on charitable gaming revenue.

No table or chart can measure the impact charitable gaming has on the lives of all of us. Hidden behind the statistics are the scholarships, buildings, equipment and service providers. Our youth, the elderly, the mentally disabled and disadvantaged persons benefit daily from charitable gaming revenue.

Charitable gaming revenue cannot compare to the billions of dollars citizens on our continent pour out annually through established charities. It cannot approach the outpouring of aid and monetary support that followed the September 11, 2001 terrorist attacks in New York and Washington, D.C. But in thousands of communities across the continent, it is charitable gaming revenues that make the difference. New tires for the school bus and a new roof on the school can materialize. Teachers and nursing aides continue to show up at the local schools and hospitals. A new fire truck is proudly paraded down Main Street. Once again, the local VFW or American Legion can fund a scholarship for the kid who lives down the street. The baseball infield gets mowed again, and once again the association can supply some bats, balls and gloves.

NAFTM remains dedicated to the activity that aids so many charitable activities, provides social outlets for participants and assists communities by helping fill the gaps in program funding.

"Bingo Tonight!" It's more than an announcement for fun and games. It's a sign of a healthy community.

Roger Franke - President

CONTINUED GIVING

The Sowers Club of Lincoln

Drawing its name from the giant brass sower that sits atop Nebraska's statehouse in Lincoln, the Sowers Club of Lincoln dispenses its profits from charitable gaming activities much like the sower casts its seeds about the state's fertile prairie.



The club dispenses about \$100,000 per year through the support of local non-profit organizations, such as the Cornhusker State Games Athlete's party, the Governor's Conference, the Star City and Bethany parades, Nebraskaland Days, cerebral palsy, and the annual state fair.

The club's disbursement committee meets three times a year to discuss grant applications and make awards. Hundreds of organizations in Nebraska have benefited from the proceeds of the Sowers Club's charitable gaming activities—primarily the sale of pulltabs.

The Sowers Club's charitable gaming revenues go directly back to the community which supports the use of charitable gaming in fundraising activities.

Recent beneficiaries of the club's support include the Special Olympics, the University of Nebraska College of Dentistry, the Region V Foundation, the Lincoln Public School's social workers, the American Council of the Blind, the Capital Soccer Association, Junior Achievement, Daywatch Inc., the Homestead Council of the Girl Scouts, M.A.D. DADS of Lincoln, United Way of the Midlands, Nebraska Visually Impaired Peer Support, Lincoln Dystonia Support Group, Madonna Rehabilitation Hospital, and Lincoln's five high schools.

The Sowers Club has served its community for over 50 years, a record of support that was enhanced tremendously through the professional management of a charitable gaming fundraising program. The Lincoln community supports the Sowers Club through participation in charitable gaming and other activities, and the Sowers Club's revenue is returned in kind—perfect partnership between organization and community to benefit from charitable gaming.

TYPES OF GAMES PLAYED - NUMBER OF LICENSEES

STATE/ PROVINCE	GAMES	TOTAL # LICENSEES
Alaska	Bingo, Pulltabs, Raffles, Other	1,146
Arizona	Bingo	688
Colorado	Bingo, Pulltabs, Raffles, Other	1,446
Connecticut	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,172
Iowa	Bingo, Raffles, Casino Nights, Other	1,822
Idaho	Bingo, Raffles	150
Illinois	Bingo, Pulltabs, Casino Nights	2,375
Indiana	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,152
Kansas	Bingo, Pulltabs	380
Kentucky	Bingo, Pulltabs, Raffles, Casino Nights, Other	1,171
Louisiana	Bingo, Pulltabs, Raffles, Casino Nights, Other	639
Massachusetts	Bingo, Pulltabs, Raffles, Other	4,285
Maine	Bingo, Pulltabs, Raffles, Casino Nights, Other	875
Michigan	Bingo, Pulltabs, Raffles, Casino Nights, Other	7,773
Minnesota	Bingo, Pulltabs, Raffles, Other	1,531
Missouri	Bingo, Pulltabs	1,107
Mississippi	Bingo, Pulltabs	112
Nebraska	Bingo, Pulltabs, Raffles, Other	1,044
New Hampshire	Bingo, Pulltabs, Raffles, Casino Nights, Other	600
New Mexico	Bingo, Pulltabs, Raffles, Other	175
New York	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,152
North Carolina	Bingo, Raffles	278
North Dakota	Bingo, Pulltabs, Raffles, Other	370
Ohio	Bingo, Pulltabs, Raffles, Casino Nights, Other	1,045
Oklahoma	Bingo, Pulltabs	183
Oregon	Bingo, Raffles, Casino Nights	621
Pennsylvania	Bingo, Pulltabs, Raffles, Other	N/A
South Carolina	Bingo	130
South Dakota	Bingo, Pulltabs, Raffles	N/A
Texas	Bingo, Pulltabs	1,509
Virginia	Bingo, Pulltabs, Raffles, Other	681
Washington	Bingo, Pulltabs, Raffles, Casino Nights, Other	3,233
West Virginia	Bingo, Pulltabs, Raffles, Other	701
Wisconsin	Bingo, Pulltabs, Raffles	7,751
<hr/>		
Alberta	Bingo, Pulltabs, Raffles, Casino Nights, Other	6,077
British Columbia	Bingo, Pulltabs, Raffles, Other	N/A
Manitoba	Bingo, Pulltabs, Raffles, Other	1,135
New Brunswick	Bingo, Pulltabs, Raffles, Other	764
Newfoundland	Bingo, Pulltabs, Raffles, Casino Nights, Other	1,580
Nova Scotia	Bingo, Raffles, Casino Nights, Other	1,214
Prince Edward Is.	Bingo, Raffles, Other	42
Saskatchewan	Bingo, Pulltabs, Raffles, Other	3,459

DEFINITIONS

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:

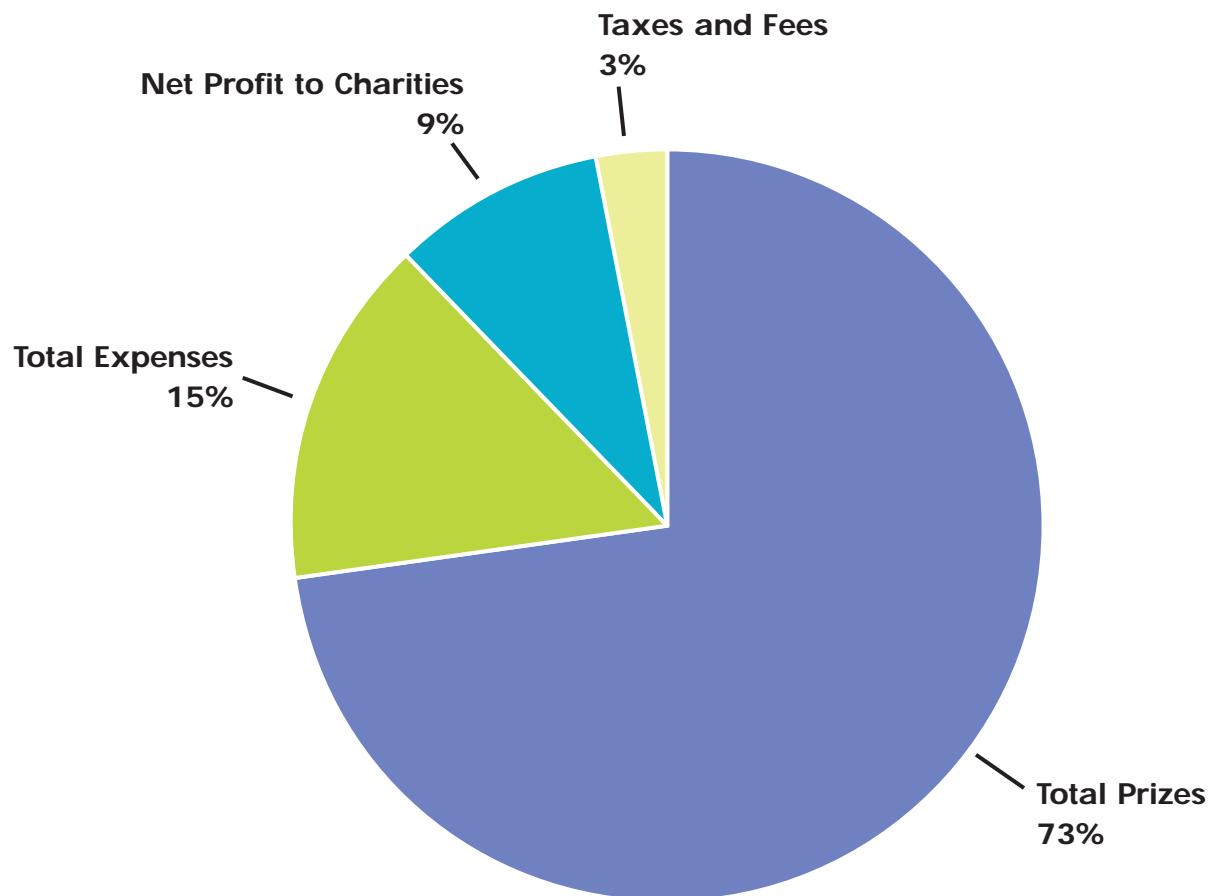
"Gross Receipts" is the total amount of money spent on a charity game by game participants. In a bingo game, it is the total amount wagered through the purchase of bingo cards. Pulltab games use the term to describe the total amount of money wagered through the purchase of all the pulltabs in a game.

"Adjusted Gross Receipts" is the amount of money left in a game after all prizes have been paid to players.

"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. Depending on the state, net proceeds may include taxes and fees.

A Note on Expenses. We have not included a category for expenses in this year's report because expenses vary dramatically from state to state. However, subtracting the net profit, taxes and fees from the adjusted gross receipts will result in an approximate expense amount.

AVERAGE DISTRIBUTION OF DOLLARS RAISED THROUGH CHARITABLE GAMING



To determine the average distribution of dollars raised through charitable gaming, we looked at the states with complete information in each of the following five categories: total gross revenue, total prizes, total amount to charity, total tax revenue generated and total expenses. It is important to note that all of these categories vary from state to state. Allowable expenses and tax rates are typically determined by each state's regulatory body.

CONTINUED GIVING

Lake Taneycomo Elks Lodge

When the Lake Taneycomo Elks Lodge made a promise to help build a Boys and Girls Club in Forsyth, Missouri, charitable gaming helped it deliver on that promise.

On March 5, 2001, the Lake Taneycomo Elks Boys and Girls Club opened its doors—the beneficiary of a \$300,000 Community Block Grant and \$125,000 from the Elks Lodge. The Elks Lodge raised its donated amount exclusively from its bingo program in the community.

With the work of dedicated personnel and the support of the community, charitable gaming revenues grew so that the Elks Lodge could fulfill its promise to the boys and girls in Forsyth.

Good thoughts and optimism drove the Boys and Girls Club in the effort to build a facility, but the all-important funds were lacking. Without the bingo-based donation from the Elks Lodge, the facility would still remain a dream. The club's program might still be operated out of a school cafeteria if the citizens of Forsyth had not participated in the Elks Lodge's bingo activities.

The facility serves Forsyth's boys and girls, and is also available for other special activities and meetings. The club has 325 members that serve 90 to 100 children a day. During the summer, the Summer Adventure Camp offers a wide range of activities and field trips, including Silver Dollar City, White Water and music shows.

Without the use of a school cafeteria, the program might have folded. With the use of revenue from the play of bingo, the Lake Taneycomo Elks Boys and Girls Club today is an established, permanent entity to help children in Forsyth—a permanent monument to an organization's success in using bingo to raise funds for charitable activities.



RECEIPTS BY GAMES

STATE/PROVINCE	BINGO GROSS	PULLTAB GROSS	RAFFLES GROSS	OTHER GROSS	TOTAL GROSS RECEIPTS	TOTAL NET PROCEEDS	% NET PROCEEDS/GROSS RECEIPTS
Alaska	\$64,713,324	\$236,056,802	\$8,000,492	\$2,111,962	\$310,882,580	\$29,120,262	9.37%
Arizona	\$5,397,551				\$5,397,551	Not Tracked	N/A
Colorado	\$65,559,744	\$122,869,394	\$7,195,508		\$195,624,646	\$27,218,401	13.91%
Connecticut	\$29,421,633	\$8,798,418	\$12,145,188	\$1,066,766	\$51,432,005	\$17,279,230	33.60%
Iowa	\$23,920,542		\$6,810,487		\$30,731,029	Not Tracked	N/A
Idaho	\$4,984,759	\$5,179,972			\$10,164,731	\$5,651,553	55.60%
Illinois	\$94,724,345	\$145,789,720		\$3,807,733	\$244,321,798	Not Tracked	N/A
Indiana	\$494,542,821	\$54,423,839	\$12,696,192	\$14,475,207	\$576,138,059	\$67,487,370	11.71%
Kansas	\$24,000,000	\$14,300,000			\$38,300,000	Not Tracked	N/A
Kentucky	\$116,778,108	\$475,720,045	\$5,370,954	\$9,179,771	\$607,048,878	\$48,217,868	7.94%
Louisiana	\$118,785,200	\$73,313,700	\$2,902,600	\$1,493,700	\$196,495,200	\$21,580,900	10.98%
Massachusetts	\$101,935,825	\$41,542,924	\$16,774,861	\$852,278	\$161,105,888	\$27,152,744	16.85%
Maine	\$29,800,717	\$60,520,653			\$90,321,370	\$17,460,120	19.33%
Michigan	\$148,509,441	\$188,031,365	\$59,110,769	\$4,084,634	\$399,736,209	\$74,273,973	18.58%
Minnesota	\$69,982,000	\$1,329,382,000	\$4,390,000	\$21,146,000	\$1,424,900,000	\$127,439,000	8.94%
Missouri					\$151,200,000	\$16,994,537	11.24%
Mississippi	\$97,520,855	\$8,979,862		\$26,203,069	\$132,703,786	\$17,546,976	13.22%
Nebraska	\$17,641,173	\$71,391,519	\$4,238,281	\$166,051,868	\$259,322,841	\$26,151,720	10.08%
New Hampshire	\$34,100,000	\$49,100,000	Not Tracked	Not Tracked	\$83,200,000	\$10,900,000	13.10%
New Mexico	\$20,305,390	\$9,857,682	\$99,389	\$138,822	\$30,401,283	\$3,108,307	10.22%
New York	\$179,490,194	\$324,251,879	\$5,666,761	\$1,844,187	\$511,253,021	\$91,147,750	17.83%
North Carolina	\$31,098,397		Not Tracked		\$31,098,397	\$4,070,302	13.09%
North Dakota	\$48,037,570	\$160,634,211	\$2,780,383	\$35,064,608	\$246,516,772	\$15,747,911	6.39%
Ohio	\$191,339,236	\$557,042,613			\$748,381,849	\$82,718,945	11.05%
Oklahoma	\$97,059,748	\$4,594,693			\$101,654,441	\$4,820,783	4.74%
Oregon	\$65,547,400		\$5,399,698	\$259,687	\$71,206,785	\$12,026,180	16.89%
Pennsylvania	Not Tracked	Not Tracked		Not Tracked	Not Tracked	Not Tracked	N/A
South Carolina	\$109,615,868				\$109,615,868	\$5,914,731	5.40%
South Dakota	Not Tracked	Not Tracked	Not Tracked	Not Tracked	Not Tracked	Not Tracked	N/A
Texas	\$477,493,280	\$84,975,689			\$562,468,969	\$34,557,924	6.14%
Virginia	\$229,232,104	\$69,215,210	\$5,191,580	\$42,102,905	\$345,741,799	\$43,102,843	12.47%
Washington	\$146,363,504	\$500,195,462	\$6,318,017	\$248,748,909	\$901,625,892	\$109,291,919	12.12%
West Virginia	\$36,057,218		\$133,800,494		\$169,857,712	\$14,112,289	8.31%
Wisconsin	\$22,258,973		\$51,446,916		\$73,705,889	\$34,492,568	46.80%
Totals:					\$8,872,555,248	\$989,587,106	
Alberta	\$282,271,000	\$40,931,000	\$77,909,000	\$611,273,000	\$1,012,384,000	\$183,136,000	18.09%
British Columbia	\$215,900,000		\$48,600,000	\$1,500,000	\$266,000,000	\$90,400,000	33.98%
Manitoba	\$79,700,000	\$11,100,000	\$12,700,000	\$100,000	\$103,600,000	\$16,500,000	15.93%
New Brunswick	\$58,757,654	\$250,861	\$8,327,935	\$82,666	\$67,419,116	\$14,222,133	21.10%
Newfoundland	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	Not Reported	N/A
Nova Scotia	\$85,534,000		\$11,396,000	\$90,211,000	\$187,141,000	\$24,067,000	12.86%
Prince Edward Is.	\$14,646,868				\$14,646,868	\$3,922,674	26.78%
Saskatchewan	\$115,058,606	\$44,756,575	\$24,149,867		\$183,965,048	\$38,213,130	20.77%
Totals:					\$1,835,156,032	\$370,460,937	

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 2001 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.

CONTINUED GIVING



Helping the Gateway to the West Sertoma Club Accomplish Great Things!

During their 2000-2001 fiscal year, the Gateway to the West Sertoma Club of St. Louis Missouri donated over \$85,000.00 from their bingo profits to 19 different organizations, improving the quality of life for local residents.

Groups benefiting from this extraordinary effort include food banks, a hospital, programs for the sight and hearing impaired, community centers, and more recently, donated \$10,000.00 to a local Veterans Home toward the purchase of a new bus.

Helping the Lake County Humane Society to Accomplish Great Things!

Located in NE Ohio, the Lake County Humane Society is a non-profit, charitable organization totally dependent on revenue derived from donations and fundraising programs including bingo. Bingo provides one-quarter of their annual budget.

In 2001, over 1,500 adopted pets were saved, 1,078 animals were spayed and neutered, and the Society provides the county's only 24-hour year-round rescue service for animals in distress.



TOP 10 GROSS RECEIPTS BY STATE

STATE	GROSS RECEIPTS
Minnesota	\$1,424,900,000
Washington	\$901,625,892
Ohio	\$748,381,849
Kentucky	\$607,048,878
Indiana	\$576,138,059
Texas	\$562,468,969
New York	\$511,253,021
Michigan	\$399,736,209
Virginia	\$345,741,799
Alaska	\$310,882,580

TOP 10 NET PROCEEDS BY STATE

STATE	PROCEEDS
Minnesota	\$127,439,000
Washington	\$109,291,919
New York	\$91,147,750
Ohio	\$82,718,945
Michigan	\$74,273,973
Indiana	\$67,487,370
Kentucky	\$48,217,868
Virginia	\$43,102,843
Texas	\$34,557,924
Wisconsin	\$34,492,568

CONTINUED GIVING

North Dakota Association for the Disabled

Long considered a leader in the use of profits from charitable gaming, sparsely populated North Dakota is home to many organizations that use charitable gaming as a mainstay in their state and local activities.

North Dakota benefits from a mature charitable gaming industry and close monitoring and regulation by the North Dakota Attorney General's office. Charities that use proceeds in their charitable activities devote business and management skills to ensure that their activities remain profitable and within the confines of North Dakota's charitable gaming regulatory structure. The regulator is supportive of charitable gaming, and works closely with organizations to ensure compliance and profitability.

Citizen support is critical to North Dakota's success in fostering a healthy charitable gaming environment, and the North Dakota Association for the Disabled's (NDAD) success story is testimony to that support.



Formed in 1975 by Faye and Ronald Gibbons and other citizens, NDAD had a bank balance of \$82.75 in 1982 when it turned to charitable gaming to help fund its activities as a support group for parents with disabled children. Today 77% of NDAD's funding comes from charitable gaming.

NDAD currently has four bingo halls, one of which, in Grand Forks, is considered one of the top ten bingo halls in North America. The organization also benefits from the proceeds from eight blackjack sites in the state.

NDAD also presents a picture of efficiency in the use of charitable gaming funds, a critical part of enjoying citizen support. Some 92% of the organization's charitable gaming funds are directly used for client service. The remaining 8% covers administrative costs.

During 2001, NDAD provided over \$1.6 million in client assistance, and hopes to spend \$2 million in 2002.

Those funds assist families with disabled children with the purchase of specialized equipment and supplies, travel expenses for costs in travelling to medical facilities, attendant care, medication, and independent living. Other activities that benefit from NDAD support include wheelchair athletics and water sports. With the support of NDAD, some 48 physically disabled skiers participated in the 9th Annual Water Ski Extravaganza.

Those \$1.6 millions in services include Dial-A-Ride transportation, organ transplant assistance, wheelchair athletics and recreation, medications and supplies, equipment, travel, attendant care, independent living, referral services, advocacy services, grants, and other services.

The organization also works with disabled citizens in obtaining services from state and local government agencies, such as school districts, vocational rehabilitation agencies, human services centers and others.



NDAD goes beyond direct support to be a voice in protecting the rights of people with disabilities. Active at all levels of government and with other private organizations, NDAD deals with enforcement of laws dealing with disabilities, rights to education, and accessibility issues. NDAD assists citizens with the application and appeal processes that agencies make available for services.

Since NDAD was formed, it has spent over \$17.3 million on direct assistance for disabled persons—just one of North Dakota's many success stories about organizations that use charitable gaming to fund charitable activities.

TOTAL LICENSEES, FEES AND TAXES

Fees and Taxes

States and provinces use widely varying methods to assess fees and taxes for the costs of government to regulate charitable gaming and other government programs. The term “fee” is not only used to describe the amount of money charities and suppliers pay for a license to engage in charitable gaming activities, it is also used to encompass “administrative fees” calculated in some jurisdictions as a percentage of various amounts, much like a “tax”.

The widely varying practices have led to confusion in attempting to calculate meaningful comparisons. Reporting jurisdictions react differently when confronted with questions pertaining to “fees”.

The table entitled “Total Licensees, 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.

STATE/ PROVINCE	TOTAL # LICENSEES	FEES	TAXES	TAXES + FEES
Alaska	1146	\$459,558	\$1,920,753	\$2,380,311
Arizona	688	Not Reported	\$86,804	
Colorado	1446	\$785,574		\$785,574
Connecticut	2172	\$1,380,251		\$1,380,251
Iowa	1822	\$282,280	\$1,536,552	\$1,818,832
Idaho	150	\$20,300		\$20,300
Illinois	2375	\$915,680	\$12,353,953	\$13,269,633
Indiana	2152	\$4,073,450		\$4,073,450
Kansas	380	\$20,600	\$778,000	\$798,600
Kentucky	1171	\$2,428,195	\$0	\$2,428,195
Louisiana	639	\$187,200	\$755,200	\$942,400
Massachusetts	4285	\$4,154,292	\$5,978,149	\$10,132,441
Maine	875	\$760,543		\$760,543
Michigan	7773	\$15,920,431		\$15,920,431
Minnesota	1531	\$512,650	\$55,438,000	\$55,950,650
Missouri	1107	\$39,425	\$3,514,132	\$3,553,557
Mississippi	112	\$63,150	\$1,239,091	\$1,302,241
Nebraska	1044	\$332,900	\$2,350,729	\$2,683,629
New Hampshire	600	Not Reported	\$1,794,804	\$1,794,804
New Mexico	175	\$18,160	\$128,670	\$146,830
New York	2152	\$4,443,199		\$4,443,199
North Carolina	278	\$27,800		\$27,800
North Dakota	370	\$106,650	\$12,359,653	\$12,466,303
Ohio	1045	\$100,000		\$100,000
Oklahoma	183	\$18,300	\$10,201,437	\$10,219,737
Oregon	621	\$632,024		\$632,024
Pennsylvania	N/A	N/A	N/A	N/A
South Carolina	130		\$12,248,193	\$12,248,193
South Dakota	N/A	N/A	N/A	N/A
Texas	1509	\$20,207,624	\$1,144,424	\$21,352,048
Virginia	681	\$2,353,630		\$2,353,630
Washington	3233	\$7,337,600	\$44,493,626	\$51,831,226
West Virginia	701	\$955,386		\$955,386
Wisconsin	7751	\$359,532	\$370,504	\$730,036
Alberta	6077	\$3,069,000		\$3,069,000
British Columbia	N/A			N/A
Manitoba	1135	\$1,400,000		\$1,400,000
New Brunswick	764	\$18,620		\$18,620
Newfoundland	1580	N/A		N/A
Nova Scotia	1214	\$1,362,149		\$1,362,149
Prince Edward Is.	42	\$181,312		\$181,312
Saskatchewan	3459	\$114,960		\$114,960

LICENSING METHODS & LICENSE FEES

STATE/PROVINCE	BINGO	PULLTAB	RAFFLES/OTHER	USE OF REVENUE
Alaska	Yearly application fee of \$20/\$50/\$100 based on prior year gross revenue.	Same	Same	State General Fund
Arizona	A - \$10; B - \$50; C - \$200			Agency
Colorado	\$62.50 per year	Same as Bingo	Same as Bingo	Agency
Connecticut	Class A-\$75; Class B-\$5; Class C-\$50	Varies from \$5 to \$75	Varies from \$5 to \$100	State General Fund
Idaho	\$100/\$200/or \$300 annually depending on gross sales.		Same as Bingo	Agency
Illinois	Reg. Operators - \$200 Limited Operators - \$50	Same as Bingo	\$200	IL Gaming Law Enforcement Fund
Indiana	\$25 to \$25,000 based on gross receipts.			Agency
Iowa	\$150-2 year license			Not Reported
Kansas	\$25 per year	Included in Bingo License	N/A	Agency
Kentucky	\$100 to \$300 based on gross receipts.	Same as Bingo	Same as Bingo	Agency
Louisiana	\$75 per year	Same as Bingo	Same as Bingo	Agency
Massachusetts	\$50	Included in Bingo Fee	\$10-\$50 locally assessed	Lottery fund
Maine	\$12/week, \$36/month	\$15/week, \$60/month	Same as Pulltab	Agency
Michigan	\$55 small/\$150 large	\$300-annual	\$5 to \$50 per day	Agency & State General Fund
Minnesota	Site permits only ranging from \$200 to \$400-Biannually	Same as Bingo	Site permit - \$150	State General Fund
Mississippi	\$50			State General Fund
Missouri	\$50/Bingo & Pulltab \$25-Special	1 Day Pulltab Only - \$10		Gaming Commission
Nebraska	\$15 to \$50	\$100 to \$150	\$15 to \$25	State General Fund
New Hampshire	\$25 per game date	\$10 per month		Not Reported
New Mexico	\$100 Combined license – Bingo/Pulltabs/Raffles	See Bingo	See Bingo	State General Fund
New York	Licensed by Municipal Clerks - \$18.75/Occasion	Same as Bingo - \$25	\$25 W/Net Over \$30,000	N/A
North Carolina	\$100	N/A	N/A	NC Bingo Administration Section
North Dakota	\$150 Combined License	See Bingo	See Bingo	State General Fund
Ohio	\$100 - \$15 for festivals			State General Fund
Oklahoma	\$100 - Bingo/Pulltab			State General Fund
Oregon	\$100 - Class A, \$50 - Class B \$20 - Class C, \$20 - Class D		\$50 – Class A \$20 – Class B	Agency
Pennsylvania	\$100 - Collected by Co. Treas.	N/A	N/A	N/A
South Carolina	\$1000/One Time Fee			State General Fund
South Dakota	License Only Distributors and Manufacturers	N/A	N/A	N/A
Texas	\$100 - \$2,500 - based upon Gross Receipts			State General Fund
Virginia	\$200			Agency
Washington	Annual Fee varies by class ranging from \$53 to \$12,906	Varies by class – ranging from \$544 - \$10,208	Varies by class – ranging from \$53 - \$1370	Agency
West Virginia	\$500 annual, \$200 if less than \$20,000 \$100 limited license		\$500 annual \$50 limited license	Criminal Inv. Division
Wisconsin	\$10 Per Occasion		\$25 – annual	State General Fund
Alberta	\$30 per event	\$10 per set	\$150 to \$10,000	Agency
British Columbia	Do Not Charge for "A" Licenses & Do Not Track "B" Licenses			
Newfoundland	1% of prize payout	\$10 per deal or box	Raffles - 1% of prize payout, Other - 1% of prize payout or \$5/wheel or game per event.	Agency
Manitoba	1.5% of gross revenue	None	1.5% of gross revenue	Agency
New Brunswick	\$25	\$10	\$25 per event	Lotteries Commission & Province's Consolidated Revenue Fund
Nova Scotia	2% of prize value + license fee		Same as Bingo	General Revenue
Prince Edward Is.	2% of Prizes			Did Not Report
Saskatchewan	\$5 or \$50 - depending on whether prize value exceeds \$1,000	\$20	Same as Bingo	Provincial Gov't General Revenue Fund

TAXATION AND ADMINISTRATIVE FEES METHODS

STATE/PROV.	BINGO METHOD OF TAXATION/FEES	PULLTABS 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	Not Reported	
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
Idaho	None	
Illinois	5% of gross receipts	5% of gross receipts
Indiana	None	
Iowa	5% statewide with 1% local option in some areas.	
Kansas	.002 per face sold by distributors to licensees	1% of sales price per deal
Kentucky	.004% fee on gross receipts	Same as Bingo
Louisiana	5% of sale price	3% of ideal net
Massachusetts	5% of gross receipts	10% of ticket gross
Maine	Not available	
Michigan		40% of net profit
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%; Class B & C – 1/2%	2.5%
Missouri	2/10 of 1 cent per bingo face paid by suppliers	2% of retail sales value paid by suppliers
Nebraska	2% of gross receipts	10% of definite profit which is equal to 2.5% of gross proceeds
New Hampshire	7% winner take all games only paid by player	\$15 per deal paid by organization
New Mexico	3% of net	3% of net
New York	5% fee of gross receipts paid by organizations 2% fee paid by manufacturers and suppliers	Same as Bingo
North Carolina	None	
North Dakota	5% state sales tax plus 1% city sales tax (optional).	4.5% excise tax on gross proceeds & gaming tax on adjusted proceeds ranging from 5% up to \$200,000; 10% on \$200,000 to \$400,000; 15% on \$400,000 to \$600,000; and 20% over \$600,000
Ohio	None	
Oklahoma	.01 cents per face paid by distributor.	10% on gross receipts pd. By distributor.
Oregon	None	
Pennsylvania	Not Applicable	6% sales tax by org. w/o exemption
South Carolina	16.5 cents per sheet of face value of card purchased	Not Applicable
South Dakota	5% paid by distributor.	Same as Bingo
Texas	3% tax on rent income pd. by lessor. 5% fee on prizes paid by player.	Same as Bingo
Virginia	1.25% fee on gross receipts	1.25% fee on gross receipts (Discontinued 7/1/01)
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	None	Retail value fee is 20% of wholesale price of games, paid by distributor.
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	License Fees Only	
Prince Edward Is.	License Fees Only	
Saskatchewan	License Fees Only	

RAFFLES/OTHER METHOD OF TAXATION/FEES	HOW REVENUE IS USED
	State General Fund
Same as Bingo	Bingo-Raffle Cash Fund for regulation purposes.
	State General Fund
None	Not Applicable
3% of gross receipts for Other	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
	General Revenue Fund
	1/3 to Agency – 2/3 to State General Fund
Same as Bingo	Agency
Varies	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
2.5%	State General Fund
	Education Fund
2% of gross receipts	40% Cash Fund, 60% State General Fund
	Sweepstakes Fund for Education
3% of net	State General Fund
Same as Bingo	Agency
	Not Applicable
	97% to State General Fund; 3% of gaming & excise tax to local law enforcement.
	Not Applicable
	State General Fund
Not Applicable	Not Applicable
Not Applicable	Not Applicable
Same as Bingo	Council on Aging & Parks, Rec. Tourism
	State General Fund
1.25% fee on gross receipts	Taxes – State General Fund
5% of net receipts for raffles >10,000; 20% of gross for card rooms; 2% of net receipts for amusement games	Fees – 50% State General Fund, 50% Local Jurisdiction
Same as Pulltabs	Agency Operational Budget
	Local gambling tax to City or County.
	Criminal Investigation Division
None	Property Tax Relief

CONTINUED GIVING

Helping the Sharptown, MD Volunteer Fire and Rescue to Accomplish Great Things!

Starting in the engine bay of the fire station, The Sharptown, Maryland, Volunteer Fire and Rescue squad has run a very successful Bingo game for the past 22 years, now run from their new banquet hall.

The proceeds from their bingo game helped pay for a new fire engine, recently put in service! Now they are currently planning to order a new advanced life support ambulance, which again, will be paid by their bingo proceeds.

With only a population of 2000 people in their district, the residents are fortunate that their Sharptown Volunteer Fire and Rescue Squad has found Charitable Bingo to be an excellent way to provide the community with superior safety and security.



STAFFING

STATE/PROV.	TOTAL STAFF	AGENCY BUDGET	SOURCE OF AGENCY BUDGET
Alaska	7	\$604,500	General Revenue Fund
Arizona	7	Not Reported	General Revenue Fund
Colorado	10	\$975,000	License and Administration Fees
Connecticut	24	\$1,900,000	General Revenue Fund & Division of Special Revenue Budget
Idaho	2	\$60,000	License Fees & Lottery Administrative Funds
Illinois	19.5	\$3,260,900	Gaming Law Enforcement Fund
Indiana	14	\$470,000	License Fees
Iowa	2	\$125,896	General Revenue Fund
Kansas	6	Not Reported	Bingo Enforcement Taxes & License Fees
Kentucky	52	\$3,200,000	Fees on Gross Receipts & License Fees
Louisiana	19	\$1,200,000	80% Fees – 20% General Revenue Fund
Maine	5	Unknown	License Fees
Massachusetts	25	\$1,100,000	2/5 of Bingo Tax & 50% of Cost of Tickets Sold to Organizations
Michigan	28	\$5,147,000	License Fees, Pulltab Revenue
Minnesota	34	\$2,244,000	General Revenue Fund
Mississippi	21	\$1,300,000	General Revenue Fund, Fees and Taxes
Missouri	14	\$633,821	License Fees
Nebraska	31	\$2,042,480	Gaming Taxes and License Fees
New Hampshire	8	\$446,000	General Revenue Fund
New Mexico	1	\$65,000	General Revenue Fund
New York	18	\$2,119,000	5% License Fee from Bell Jar Ticket Sales
North Carolina	1	\$41,485	License Fees
North Dakota	17	\$781,000	General Revenue Fund
Ohio	N/A	Unknown	General Revenue Fund
Oklahoma	8	Not Reported	General Revenue Fund
Oregon	7	\$768,571	License and Report Fees
Pennsylvania	2	N/A	N/A
South Carolina	16	\$450,000	Taxes
South Dakota	1 PTE	N/A	N/A
Texas	48.5	\$2,785,997	General Revenue Fund
Virginia	21 FTE/15 PTE	Not Reported	Audit & Administration Fees
Washington	182.8	\$14,795,691	License Fees/ID Stamps/Fines
West Virginia	18	Not Reported	Retail Value Fees/License Fees
Wisconsin	10.5	\$428,900	General Revenue Fund
Alberta	Not Reported	Not Reported	License Fees
British Columbia	72	\$4,000,000	Not Reported
Manitoba	44	Not Available	License & Registration Fees
New Brunswick	31	\$1,300,000	Lottery Commission Budget
Newfoundland	8	\$350,000	License Fees
Nova Scotia	54	\$4,277,000	General Revenue Fund/Fees
Prince Edward Is.	2	Not Reported	License Fees
Saskatchewan	32	N/A	General Revenue Fund

REPORTING PERIODS

STATE/PROVINCE	DATES
Alaska	07/01/99-06/30/00
Arizona	07/01/01-06/30/02
Colorado	01/01/01-12/31/01
Connecticut	07/01/00-06/30/01
Idaho	07/01/00-06/30/01
Illinois	07/01/00-06/30/01
Indiana	07/01/00-06/30/01
Iowa	07/01/00-06/30/01
Kansas	07/01/00-06/30/01
Kentucky	01/01/01-12/31/01
Louisiana	07/01/00-06/30/01
Massachusetts	01/01/01-12/31/01
Maine	07/01/00-06/30/01
Michigan	10/31/00-09/30/01
Minnesota	01/01/01-12/31/01
Mississippi	01/01/01-12/31/01
Missouri	07/01/00-06/30/01
Nebraska	07/01/00-06/30/01
New Hampshire	07/01/00-06/30/01
New Mexico	01/01/01-12/31/01
New York	01/01/01-12/31/01
North Carolina	01/01/01-12/31/01
North Dakota	07/01/00-06/30/01
Ohio	11/01/00-10/31/01
Oklahoma	01/01/01-12/31/01
Oregon	01/01/01-12/31/01
Pennsylvania	01/01/01-12/31/01
South Carolina	01/01/01-12/31/01
South Dakota	07/01/00-06/30/01
Texas	01/01/01-12/31/01
Virginia	10/31/00-09/30/01
Washington	07/01/00-06/30/01
West Virginia	01/01/01-12/31/01
Wisconsin	01/01/01-12/31/01
Alberta	04/01/00-03/31/01
British Columbia	04/01/00-03/31/01
Manitoba	04/01/01-03/31/02
New Brunswick	04/01/00-03/31/01
Newfoundland	Could Not Report
Nova Scotia	04/01/00-03/31/01
Prince Edward Is.	04/01/01-03/31/02
Saskatchewan	04/01/01-03/31/02

LEGAL AUTHORITY

STATE/PROV.	STATUTORY AUTHORITY
Alaska	AS 05.15 and 15AAC 160.010-995
Arizona	Arizona ADM Code, Title 15, Chapter 7, Arizona Statutes, Title 5 – Chapter 4
Colorado	Constitution of Colorado Article XVIII Section 2 – (1) through (6); Colorado Revised Statutes Title 12 Professions & Occupations – Article 9 Bingo & Raffles Law
Connecticut	Connecticut General Statutes, Sections 7-169 through 7-186q
Idaho	Idaho Code – Title 67, Chapter 77 – Gaming Rules 52.01.02
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
Iowa	Iowa Code 99B, Iowa Administrative Rules – 481 Chapter 100
Kansas	Kansas Statutes Annotated 79-4701 et seq.
Kentucky	KRS Chapter 238 and 820 KAR Chapter 1
Louisiana	LA Revised Statutes Title 4, Section 701 et seq, & LA Administrative Code, Title 42, Part I, Chapters 17-30
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
Mississippi	97-33-50 through 97-33-203
Missouri	MO Constitution Article III, Section 39a, Chapter 313
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 Change; 287-E Bingo & Lucky 7
New Mexico	NMSA 1978 Chapter 60, Article 2B Sections 60-2B-1 through 60-2B-14 – Statutes Rules & Regulations: Administrative Code Title 15 – Gambling & Liquor Control, Chapter 4. Parts 1 through 8 (Informational only – yet to be promulgated by agency)
New York	General Municipal Law – Article 9A & Article 14H, Executive Law Article 19-B
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
Oklahoma	Oklahoma Title 3A; Rules & Regs Title 45, Chapter 50
Oregon	Oregon Revised Statutes Chapter 464 & Administrative Rule, Division 25
Pennsylvania	61 PA Code, 10 PS 311 – 327
South Carolina	SC Code of Laws – Article 24, Regulation of Bingo Games
South Dakota	Codified Laws of South Dakota –Title 22 Chapter 25
Texas	TX OCC Code ANN Section 2001, Texas Adm. Code Title 16 Part 9 Chapter 402
Virginia	VA Statutes 18.2 340.15-38
Washington	RCW 9.46; WAC 230
West Virginia	West Virginia Code Chapter 47, Articles 20, 21 and 23
Wisconsin	Wisconsin Statutes Chapter 563; CH WGC 41, 42, 43 Wisconsin Administrative Code
Alberta	Alberta Gaming & Liquor Act, and Gaming & Liquor Regulations
British Columbia	Criminal Code of Canada Section 207 (1)(b)
Manitoba	Criminal Code of Canada Section 207 (1)(b) and Gaming Control Act of Manitoba
New Brunswick	Criminal Code of Canada – Part VII; Lotteries Act; and The Lottery Terms & Conditions as Established by the Lotteries Commission of NB
Newfoundland	Criminal Code of Canada Section 207(1)(b) and 207(2), Newfoundland & Labrador Regulations
Nova Scotia	Gaming Control Act, 1994-95
Prince Edward Is.	Criminal Code of Canada Section 207(1)(b) & Lottery Schemes Order
Saskatchewan	Criminal Code of Canada Section 207(1)(b) & The Alcohol and Gaming Regulation Act Section 7(1) & 9(d)

CONTINUED GIVING

Helping Disabled Sports USA Far West to Accomplish Great Things!

The goal of DSUSAFAW is to improve the quality of life for people with disabilities by providing affordable, entry level and high challenge physical activities. According to Doug Pringle, President of DSUSAFAW, "the many programs we offer serve all age groups, develops a positive self-image and a can-do attitude that enhances active participation in their local community."

Founded in 1967 by a group of Vietnam veterans, DSUSAFAW has over 88 chapters nationwide, serving over 55,000 people with sports and recreation programs.

Less than 10% of their total revenue goes for administrative and fundraising overhead, due in large part, to the multiple bingo sessions they run each week. All expenses are paid by the bingo proceeds, so 100% of donated dollars go directly into their programs.

Located near Sacramento, CA, they have been conducting charitable Bingo games for 14 years, which requires the support of dedicated individuals. Disabled Sports USA is a member of the U.S. Olympic Committee and The Presidents Committee on Employment of People with Disabilities.



CONTACTS

Alaska

Jeff Prather - Director
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

Arizona

Deborah Cluff - Revenue Auditor
AZ Dept. of Revenue
400 W Congress
Tuscon AZ 85701
(520) 628-6438
cluffde@revenue.state.az.us

Colorado

Rudy Johnson
Colorado Department of State
1560 Broadway - Suite 200
Denver CO 80202
(303) 894-2200
rudy.johnson@sos.state.co.us

Connecticut

Paul Bernstein - Asst. Unit Chief,
Gambling Regulation Unit
CT Division of Special Revenue
555 Russell Road
Newington CT 06111
(860) 594-5480
paul.bernstein@po.state.ct.us

Idaho

Amber French
Idaho Lottery
1199 Shoreline Lane - Suite 100
Boise ID 83707
(208) 334-2277
afrench@islc.state.id.us

Illinois

Polly Kirby - Manager
Illinois Dept. of Revenue
P. O. Box 19480
Springfield IL 62794-9480
(217) 785-5864
pkirby@revenue.state.il.us

Indiana

Janice Barton - Supervisor
Indiana Dept. of Revenue
Compliance Div., Charity Gaming Section
100 N. Senate Ave. - Rm. N 203
Indianapolis IN 46204-2253
(317) 232-3276
jbarton@dor.state.in.us

Iowa

Sherry Hopkins - Program Manager
Dept of Inspections and Appeals
Lucas State Office Bldg.
Des Moines IA 50319-0083
(515) 281-7357
shopkins@dia.state.ia.us

Kansas

Phil Wilkes
Administrator of Charitable Gaming
Kansas Dept. of Revenue
915 SW Harrison
Topeka KS 66625
(785) 296-6127
phil_wilkes@kdor.state.ks.us

Kentucky

Ray Franklin - Commissioner
Kentucky Dept. of Charitable Gaming
132 Brighton Park Blvd.
Frankfort KY 40601
(502) 573-5528
ray.franklin@mail.state.ky.us

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
mlegendre@rev.state.la.us

Maine

Sgt. Barry Hathaway
Special Service Unit, Maine State Police
State House Station #164
Augusta ME 04333-0164
(207) 624-8784
barry.g.hathaway@state.me.us

Massachusetts

Donna Foley
Financial Program Manager
State Lottery Commission
60 Columbian St.
Braintree MA 02184
(781) 849-5527
dfoley@masslottery.com

Michigan

Lorrie Dundon - Administrative Analyst
Michigan Lottery
Charitable Gaming Division
101 E. Hillsdale
Lansing MI 48913
(517) 335-5787
DundonL@michigan.gov

Minnesota

Bernice Caruth
Gambling Control Board
1711 W. County Rd. B, Ste. 300 South
Roseville MN 55113
(651) 639-4000
bernice.caruth@gcb.state.mn.us

Mississippi

Michael McGee
Mississippi Gaming Commission
202 East Pearl St., P. O. Box 23577
Jackson MS 39225-3577
(601) 351-2853
mmcgee@mcg.st.ms.us

Missouri

Kevin Mullaly - Executive Director
Missouri Gaming Commission
P.O. Box 1847
Jefferson City MO 65102
(573) 526-2326
kmullall@mail.state.mo.us

Nebraska

Jim Haynes - Administrator
Dept. of Revenue
Charitable Gaming Division
P. O. Box 94855
Lincoln NE 68509-4855
(402) 471-5813
jhaynes@rev.state.ne.us

New Hampshire

Georgas J. Roy
New Hampshire Sweepstakes Comm.
14 Integra Drive
Concord NH 03301
(603) 271-3391
groy@lottery.state.nh.us

New Mexico

Camille Trujillo - Financial Auditor II
Alcohol & Gaming Division
P. O. Box 25101
Santa Fe NM 87504-5101
(505) 827-7066
agd@state.nm.us

New York

Stacy Clifford - Public Information Officer
New York State Racing & Wagering Bd.
Charitable Gaming Division
1 Watervliet Avenue Extension - Ste. 2
Albany NY 12206-1668
(518) 453-8460
info@racing.state.ny.us

North Carolina

Toni Guthrie
Dept. of Crime Control & Public Safety
Bingo License Section
4704 Mail Service
Raleigh NC 27699-4704
(919) 733-3029
tguthrie@ncal.e.org

North Dakota

Keith G. Lauer - Director
Attorney General's Office
Charitable Gaming Division
600 East Blvd. Ave.
Dept. 125
Bismarck ND 58505-0040
(701) 328-4848
klauer@state.nd.us

Ohio

Jerry L. Riffe
Attorney General's Office
Charitable Law Section
101 E. Town St. - 4th Floor
Columbus OH 43215
(614) 466-3180
Jriffe@ag.state.oh.us

Oklahoma

Carole Weaver
Charity Games Licensing Supervisor
Oklahoma ABLE Commission
4545 N. Lincoln Blvd. - Suite 270
Oklahoma City OK 73105
(405) 521-3484
cweaver@able.3.able.state.ok.us

Oregon

Kitty Telles - Gaming Registrar
Department of Justice
1515 SW 5th Avenue
Portland OR 97201
(503) 229-5725
kitty.telles@doj.state.or.us

Pennsylvania

Anita Kresge
Pennsylvania Dept. of Revenue
Misc. Tax Div./SGOC Unit, Dept. 280906
Harrisburg PA 17128-0906
(717) 787-8275
akresge@state.pa.us

South Carolina

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

South Dakota

Carol Logan
Dept. of Revenue, Special Taxes
445 E. Capitol Ave.
Pierre SD 57501-3100
(605) 773-3311

Texas

Billy Atkins
Texas Lottery Commission
611 East 6th Street
Austin TX 78701
(512) 344-5102
billy.atkins@lottery.state.tx.us

Virginia

Bill Watt
Charitable Gaming Commission
101 N. 14th St. - 17th Flr., P. O. Box 756
Richmond VA 23219
(804) 786-3027
watt@cgc.state.va.us

Washington

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

West Virginia

Gary Griffith - Director
State Tax Dept.
Criminal Investigation Division
P. O. Box 1143
Charleston WV 25324-1143
(304) 558-8510
ggriffith@tax.state.wv.us

Wisconsin

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

Alberta

Jan Desnoyers
Alberta Gaming & Liquor Commission
50 Corriveau Ave.
Saint Albert AB Canada T8N 3T5
(780) 447-8600

British Columbia

Barb Morris
BC Gaming Commission
Gaming Policy and Enforcement Branch
P. O. Box 9310
Victoria BC Canada V8W 9N1
(250) 356-2987
barb.morris@gems9.gov.bc.ca

Manitoba

Andrea J. Kowal
Manitoba Gaming Control Commission
800-215 Garry Street
Winnipeg MB Canada R3C 3P3
(204) 954-9423
akowal@mgcc.mb.ca

New Brunswick

Joan Murray
Dept. of Public Safety
c/o Licensing Authority
P. O. Box 6000
Fredericton NB Canada E3B 5H1
(506) 444-5494
joan.murray@gnb.ca

Newfoundland

Craig Whalen - Manager
Licensing & Examinations
Dept. of Gov't Services & Lands
P. O. Box 8700
St. John's NF Canada A1B 4J6
(709) 729-2725
cwhalen@gov.nf.ca

Nova Scotia

Dennis Kerr
Nova Scotia Alcohol & Gaming Authority
P.O. Box 545
Dartmouth NS Canada B2Y 3Y8
(902) 424-0009
agaadmin@gov.ns.ca

Prince Edward Island

Linda Peters
Consumer Services
Office of the Attorney General
P. O. Box 2000
Charlottetown PE Canada C1A 7N8
(902) 368-5653
lmpeters@gov.pe.ca

Saskatchewan

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

