

National Association of Fundraising Ticket Manufacturers

# CHARITY GAMING IN NORTH AMERICA 2001 ANNUAL REPORT



# NATIONAL ASSOCIATION OF FUNDRAISING TICKET MANUFACTURERS

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## 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.**

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Council Bluffs, IA 51501  
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### **Arrow International, Inc.**

9900 Clinton Rd.  
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### **BK Entertainment, Inc.**

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[www.bingoking.com](http://www.bingoking.com)

### **Douglas Press, Inc.**

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[www.douglaspress.com](http://www.douglaspress.com)

### **International Gamco, Inc.**

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Omaha, Nebraska  
402-571-2449  
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5440 Deramus  
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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/<br>PROVINCE | GAMES  | TOTAL #<br>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                |
| 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.

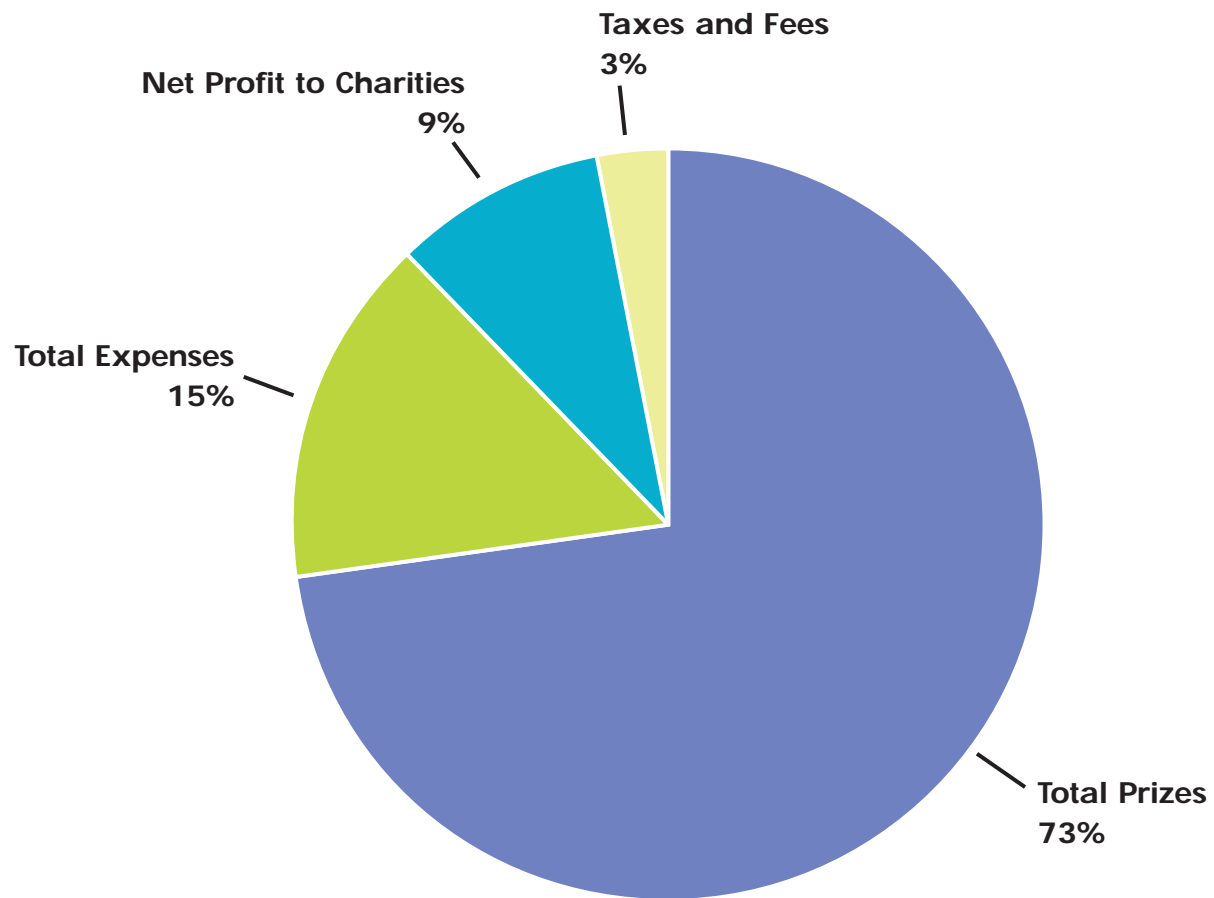
**"Adjusted Gross Receipts"** is the amount of money left in a game after all prizes have been paid to players.

**"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/<br>PROVINCE | BINGO<br>GROSS | PULLTAB<br>GROSS | RAFFLES<br>GROSS | OTHER<br>GROSS | TOTAL<br>GROSS RECEIPTS | TOTAL NET<br>PROCEEDS | % NET<br>PROCEEDS/<br>GROSS<br>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%                                  |
| <b>Totals:</b>     |                |                  |                  |                | \$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%                                  |
| <b>Totals:</b>     |                |                  |                  |                | \$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.



NDAD goes beyond direct support to be a

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.

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/<br>PROVINCE | TOTAL #<br>LICENSEES | FEES         | TAXES        | TAXES<br>+ 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/<br>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<br>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<br>\$20 - Class C, \$20 - Class D            |   | \$50 – Class A<br>\$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<br>\$100 limited license           |   | \$500 annual<br>\$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.<br>.4 % on \$100,000 or more<br>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<br>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.<br>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<br>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  | Council on Aging & Parks, Rec. Tourism   |
| Same as Bingo   | State General Fund   |
|   | Taxes – State General Fund   |
|   | Fees – 50% State General Fund, 50% Local Jurisdiction  |
| 1.25% fee on gross receipts   | Agency Operational Budget  |
| 5% of net receipts for raffles >10,000; 20% of gross for card rooms; 2% of net receipts for amusement games | Local gambling tax to City or County.  |
| Same as Pulltabs  | 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);<br>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 &<br>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<br>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,<br>NE Pickle Card Lottery Act; Sections 9-401 to 9-437, NE Lottery & Raffle Act; Sections 9-601 to 9-635,<br>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:<br>Administrative Code Title 15 – Gambling & Liquor Control, Chapter 4. Parts 1 through 8<br>(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<br>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<br>Section 7(1) & 9(d)  |

# CONTINUED GIVING

## **Helping Disabled Sports USA Far West to Accomplish Great Things!**

The goal of DSUSAFW 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 DSUSAFW, "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, DSUSAFW 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.



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