

National

Association of

Fundraising

Ticket

Manufacturers

CHARITY GAMING IN NORTH AMERICA



2004 ANNUAL REPORT



mission statement

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

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

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introduction

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

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

NAFTM's services include the gathering of statistical and other information about the industry in an effort to supply the public, regulators, legislators and other interested parties with the best possible picture of charitable gaming. The information is published in an annual report, and this 2004 report reflects the most recent information about the industry. The report should be a valuable tool for the many individuals and agencies that support efforts to improve charitable gaming in the United States and Canada.

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

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

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

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

letter from the president

Letter from the President

As I was driving home from a meeting yesterday, I couldn't help but notice the other cars on the freeway speeding by me, and I was going at the speed limit in the outside lane. No one had time to wait; each had to pass to be somewhere immediately; it was all rush, rush, rush! At the same time, my car radio was on. As I scanned my way through the dial, I heard the commercial voices blaring their messages at a break-neck speed, talk radio superstars advocating for nothing but their positions at an ear-splitting level and pace; the scenery consisting of signs selling real estate or furniture or fast foods or automobiles. It was a less than pleasant experience.

The only way to escape that mind-numbing clatter, other than being at home, is to be somewhere that lets a body sit and relax, maybe visit with friends, even have a snack or a refreshing cup of coffee or pop, and function at a more reserved and congenial pace. That is the same sensation I feel when I visit my local bingo game. At my local bingo game I am greeted by a familiar face and a cheery voice. I can stroll to my favorite seat at a table shared by my old friends who are as eager to see me as I am to see them. Each of us gets out our good luck charm, sometimes a toy or a picture or a sports insignia or a relic from our pasts. We know it's silly and does no good, but we like it and let others like it too. We compare bingo packets and look for favorite number combinations that won for us in the past. Then the announcement by the caller that the first number of the first game is to be called. At that point we fall into that familiar rhythm of G-50, N-33, and on and on until a call of "Bingo" is heard. While we wait for the next game to begin, we look over our pull-tabs and share the excitement of the pull of each tab with our tablemates. When one of us has a winning combination, we all enjoy that feeling. So the time passes and before we know it, the games have ended, and each of us is invigorated by the calming and cordial experience and we look forward to our next time together looking for winners.

What a relief! What a contrast to the hustle-bustle of the earlier part of the day. No pressure, no racing, no turmoil. Relaxing with friends, hoping to win a jackpot at bingo, hoping to find that winning combination on your pulltabs, knowing that the time spent is as good as the charitable contribution that the sponsoring organization makes to ease the perils of living for others.

And that's what charitable gaming and pulltabs and bingo is all about. It's a good time spent doing an enjoyable task with a charitable end for others. And if one of us has a small or a big winner, that's even better.

The National Association of Fund-Raising Ticket Manufacturers (NAFTM) continues to offer to those organizations the tools, the pulltabs and bingo equipment, to reach financial goals for giving. And NAFTM continues to offer to those players the opportunity to enjoy to participate, and to contribute. Relax, buy some pulltabs and share the excitement with friends.

Roger Franke - President

benefits of charitable gaming

A Letter from the Virginia Moose Association

The Virginia Moose Association is compiled of 98 Lodges and 83 Chapters across the state. Many of the fundraising events are done as a unit, as we have found by working together we provide a more united front and can achieve great things.

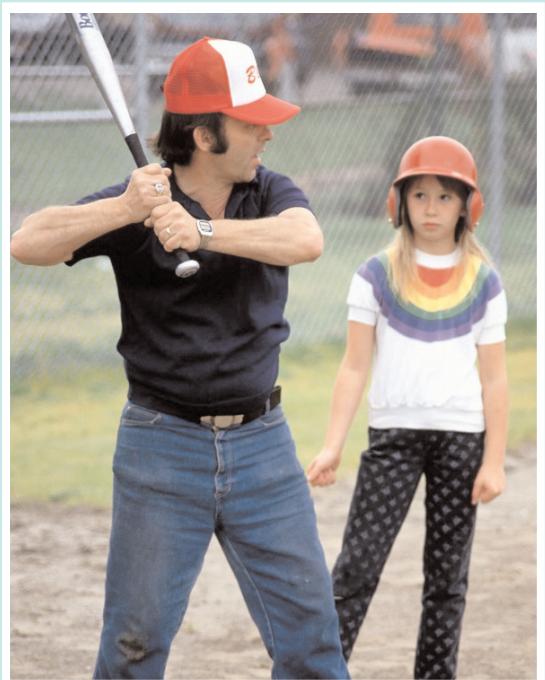
There are a multitude of charities that we support on a regular basis, and arise to the call of need in time of crisis. We have, for many years, been a supporter of the Yellowstone Youth Conservation Corps, where the monies we donate not only preserve this natural wonder, but provide youths an opportunity to spend their summers learning of nature and building their self esteem.

Within the Association itself, we have a program for Youth Awareness. This program is used to educate children between the ages of 4-9 of the various challenges they will face as they grow older—from bullying and peer pressure to alcohol and tobacco use.

This program is open to all students in the state (not just Moose Members) who are in their Sophomore, Junior or Senior year. The high school students attend Student Congresses, held in various locations throughout the state, and then go into the schools and educate the younger children on their topic of choice. There are three winners for “Best Talks” for the State, and those students advance to an International level, where over \$15,000 worth of scholarships are awarded, as well as all expenses paid for the students to attend. The International Student Congress was held in Niagara Falls in 2005, and will be held in Anaheim, California in 2006. We will be hosting the event in 2010.

In 1993, Bedford Lodge #1897 started with its First Annual Special Olympics Softball Tournament. Our turnout of just 6 teams was most wonderful, but since that date we now host 26 teams per year and are still growing! These special children may not have the opportunity to do what other children do, but at their own Olympics they have a place to shine that is all their own! For this event, all their meals, lodging, entertainment, and mementos are provided at no cost to them or their caregivers. The event even includes a magic act and a fireworks display to culminate the evening. Our annual operating cost for this event is in excess of \$30,000. We also work in conjunction with the Virginia Department of Parks and Recreation, where we donate almost \$15,000 annually for the Senior Games.

On or about March 1st, 1987 the Virginia Moose Association held its first fundraiser for the Massey Cancer Research Center in Richmond, Virginia. Our first fundraiser gathered over \$19,000, and it was decided that it would be a long term obligation of the Moose; to continue to raise funds to help in the research and hopefully cure for cancer. In 2001, we had reached our first million dollar goal, and adopted a resolution for the second million.

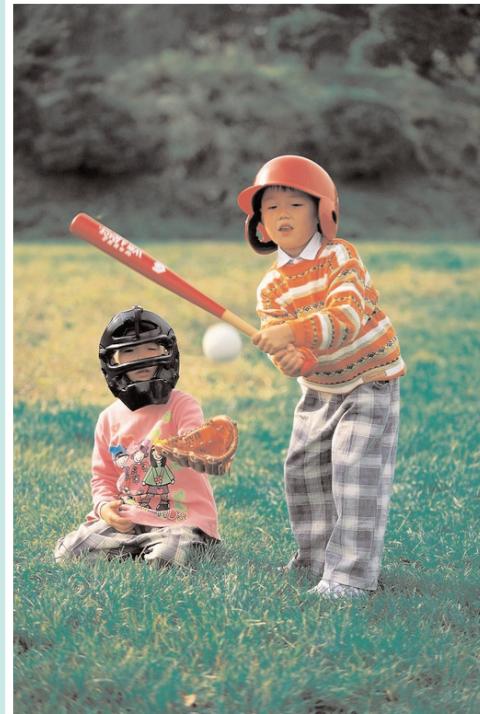


benefits of charitable gaming

As of date, we are already over \$250,000 towards our second goal, largely due to the efforts of Chairman Red Blount, who has been dedicated to this worthy cause for most of its existence. We feel this has been our greatest accomplishment yet.

Our monetary contributions have not been limited to within the state. We offered financial assistance to Camp Comfort Zone, a "safe haven" for children after the horrible events of 9-1-1. We have purchased over \$9,000 worth of phone cards for our troops in Iraq. And, just recently, we have set up an additional fundraising effort for the victims of Hurricane Katrina.

And, while all these accomplishments have been achieved by working together, our individual lodges never cease to contribute to their communities. Fredricksburg Lodge #1655 is a major supporter of the Big Brothers/Big Sisters Program, by supporting their annual golf tournament, their annual Bowl-a-Thon, and providing food and beverages. Sandston Lodge #1937 are supporters of the Henrico County Rescue Squad and the Hilliard House for Battered Women, as well as their local children's hospital. Montgomery County Lodge #1470 is a supplier of Tommy Moose, a "Feel Better" toy that is supplied to the Montgomery County Sheriffs Department, Christiansburg Fire Department, Police Department, and Rescue Squad to give to children in their time of need. Front Royal Lodge #829 sponsors several little league baseball and football teams annually, and host the awards banquet for them. Manassas Lodge #1380 handles their little league players the same way, also providing them with fields to use for their practices. Lynchburg South Lodge #1727 provides the same benefits to the local youth, and also opens its facilities to several senior groups to meet, have classes, dance classes and card tournaments, and hosts a luncheon for them monthly. It is also the area's locale that hosts the MDA Telethon, and has done so for the past 5 years.



This is just a small sampling of what the individual lodges do, all across the state. And many of the lodges provide these services with membership counts of 300 people or less. With those numbers, it is obvious that the funds to maintain these events in the community are not generated by sales in general, but by proceeds from various forms of pull-tabs and bingos. We can only hope that through working together, within state level of government and charitable gaming regulations, to federal government regulations, that we can continue to keep the laws and guidelines set in such a manner that it not only benefits the states involved, but will allow such above named organizations the ability to continue providing the many services they do within their state and community.

PULL TABS CONTINUE TO CREATE SALES FOR CHARITIES AND NON-PROFITS IN CHARITABLE BINGO

(AUSTIN) – In the autumn of 2002, new pull-tab games, called event pull-tab games, went on sale at bingo halls across the state and became a major success for non-profits that conduct charitable bingo games. What are event pull-tab games? Event pull-tab games include the same feature of regular pull-tab games but incorporate a second level of play that provides an additional opportunity to win. Event pull-tab ticket winners are determined by some subsequent action such as the drawing of a bingo ball(s), or the spinning of a wheel—actions that add interest and excitement to the games.

"Event pull-tabs were approved by administrative rule for sale in Texas at the end of the third quarter of 2002. We received meaningful comments and suggestions from the bingo industry on the administrative rule. They enthusiastically supported the concept. Once authorized, we noticed a huge jump in sales of more than \$5 million from the fourth quarter of 2002 to the first quarter of 2003, which is something we have not seen in the past. Pull-tab sales had been declining every year from 1991 to 2001" said Billy Atkins, director of the Charitable Bingo Operations Division of the Texas Lottery Commission. "Every year since then, we've seen bigger and bigger gross sales of pull-tabs. From 2002 to 2004, sales of pull-tabs have more than doubled. Pull-tab sales for the first two quarters of 2005 exceed pull-tab sales for the same quarters of 2004 by over \$26 million. From 2001 to 2004 pull-tab prizes have more than doubled. It means players really like the prizes these event pull tabs offer, and the non-profits also benefit by having happy players."

The following chart demonstrates how pull-tab sales and prizes have grown since 2002. The figure for 2001 is included for comparison purposes.

Pull-tab Sales by Calendar Year		Pull-tab Prizes by Calendar Year	
2001	\$ 85,122,819	2001	\$ 59,527,761
2002	\$ 88,979,500	2002	\$ 62,804,013
2003	\$129,695,940	2003	\$ 93,734,113
2004	\$173,531,020	2004	\$126,780,985
2005 – 1st & 2nd Quarters	\$111,658,379	2005 – 1st & 2nd Quarters	\$ 82,160,962

Figures as of 10/26/05. Unaudited.

There are 1,295 non-profit organizations in Texas that conduct charitable bingo in support of their organizations. For more information about charitable bingo, please visit the official Charitable Bingo Web site at <http://www.txbingo.org>.

State	Games	Licensed Orgs.
Alaska	Bingo, Pulltabs, Raffles, Other	2,377
Arizona	Bingo	675
Colorado	Bingo, Pulltabs, Raffles, Other	1,380
Connecticut	Bingo, Pulltabs, Raffles, Other	1,895
Idaho	Bingo, Raffles	154
Illinois	Bingo, Pulltabs, Casino Nights	2,024
Indiana	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,193
Kansas	Bingo, Pulltabs	364
Kentucky	Bingo, Pulltabs, Raffles, Casino Nights	Not Reported
Louisiana	Bingo, Pulltabs, Raffles, Casino Nights, Other	547
Massachusetts	Bingo, Pulltabs, Raffles, Casino Nights	5,745
Michigan	Bingo, Pulltabs, Raffles, Casino Nights	11,012
Minnesota	Bingo, Pulltabs, Raffles, Other	1,454
Missouri	Bingo, Pulltabs, Raffles	483
Mississippi	Bingo, Pulltabs	97
Nebraska	Bingo, Pulltabs, Raffles, Other	1,121
New Jersey	Bingo, Pulltabs, Raffles, Casino Nights, Other	7,000
New York	Bingo, Pulltabs, Raffles, Casino Nights, Other	3,950
North Dakota	Bingo, Pulltabs, Raffles, Other	361
Ohio	Bingo, Pulltabs, Casino Nights	1,999
Oregon	Bingo, Raffles, Casino Nights	622
Pennsylvania	Bingo, Pulltabs, Raffles, Other	N/A
South Carolina	Bingo	127
South Dakota	Bingo, Pulltabs, Raffles	N/A
Texas	Bingo, Pulltabs, Raffles	1,419
Virginia	Bingo, Pulltabs, Raffles	574
Washington	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,902
West Virginia	Bingo, Pulltabs, Raffles	603
Wisconsin	Bingo, Raffles	8,294
Alberta	Bingo, Pulltabs, Raffles, Casino Nights, Other	6,158
British Columbia	Bingo, Raffles, Casino Nights, Other	2,499
Manitoba	Bingo, Pulltabs, Raffles, Casino Nights, Other	1,267
New Brunswick	Bingo, Pulltabs, Raffles, Other	773
Newfoundland	Bingo, Pulltabs, Raffles, Casino Nights, Other	3,605
Nova Scotia	Bingo, Pulltabs, Raffles Casino Nights	1,088
Ontario	Bingo, Pulltabs, Raffles, Other	Not Reported
Prince Edward Island	Bingo, Raffles, Other	27
Saskatchewan	Bingo, Pulltabs, Raffles, Other	2,673

terminology

Terminology

What is **Bingo**?

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

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

What are **Pulltabs**?

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

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

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

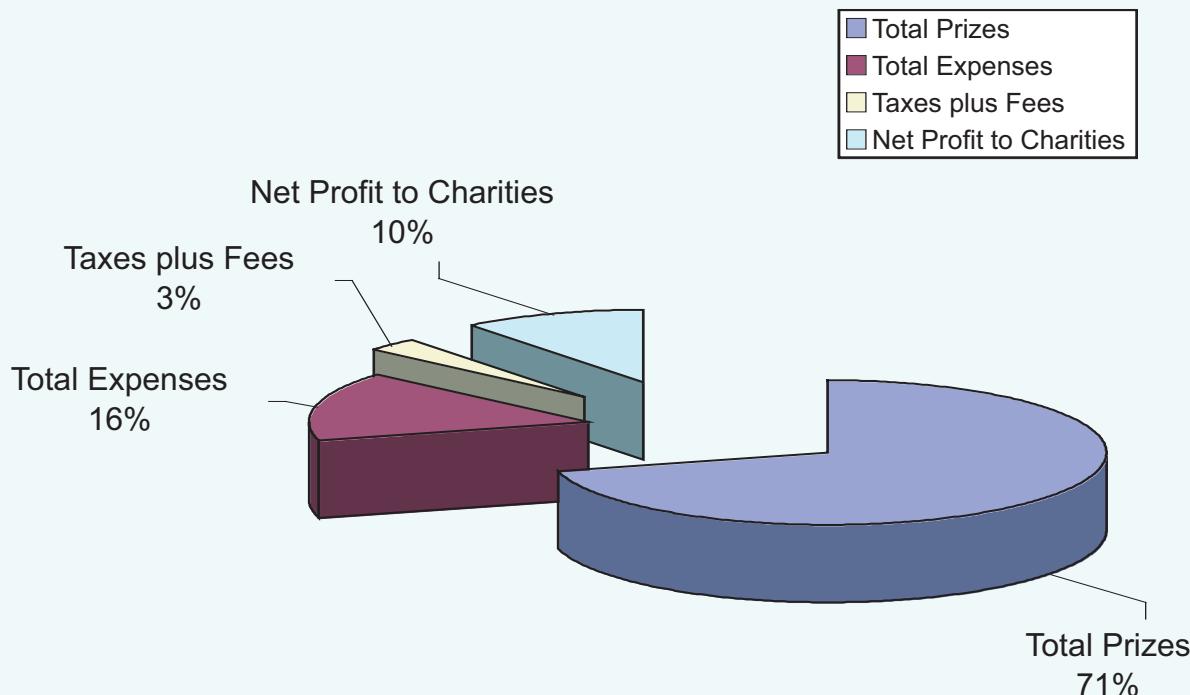
By any other term, pulltabs are fun to play and have proved to be profitable for charities. They are also called break-open tickets, charity game cards, jar tickets, pickle cards, instant bingo cards, punch boards, bell jars and lucky sevens in various regional and local places in the United States and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

Other terms used in this report:

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

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

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



STATE	Gross Receipts	STATE	Proceeds
Minnesota	\$1,402,373,000	Minnesota	\$127,293,000
Washington	\$870,279,763	Washington	\$90,226,167
Texas	\$602,907,777	Michigan	\$79,088,250
Kentucky	\$570,688,422	Indiana	\$75,735,668
Indiana	\$538,824,604	New York	\$66,816,456
Michigan	\$432,910,341	Kentucky	\$52,001,929
New York	\$397,369,504	Virginia	\$45,711,700
Alaska	\$355,290,436	New Jersey	\$44,841,032
Virginia	\$328,178,400	Wisconsin	\$38,020,808
N.Dakota	\$272,121,369	Alaska	\$31,913,617

receipts by games

State	Bingo Gross	Pulltab Gross	Raffles Gross
Alaska	\$70,741,347	\$273,340,934	\$9,233,481
Arizona	\$36,231,802		
Colorado	\$62,602,594	\$94,222,531	\$7978,622
Connecticut	\$26,623,410	\$10,486,188	\$13,897,758
Idaho	\$5,417,389		\$2,936,932
Illinois	Not Available	Not Available	Not Available
Indiana	\$451,680,119	\$58,790,347	\$14,076,576
Kansas	\$30,300,000	\$12,800,000	
Kentucky	\$109,216,017	\$440,214,981	\$10,237,106
Louisiana	\$115,925,700	\$78,296,800	\$2,648,000
Massachusetts	\$78,993,536	\$29,560,765	\$18,036,538
Michigan	\$138,415,988	\$224,269,875	\$66,521,279
Minnesota	\$69,905,000	\$1,304,923,000	\$5,722,000
Missouri	\$85,505,216	\$45,273,030	
Mississippi	\$85,594,693	\$35,027,748	
Nebraska*	\$15,370,116	\$57,510,542	\$4,860,299
New Jersey	\$54,655,766	\$18,388,615	\$41,489,403
New York	\$115,060,518	\$274,185,473	\$6,736,251
North Dakota	\$42,963,473	\$150,480,199	\$3,331,986
Ohio	Not Available		
Oregon	\$59,911,033		\$5,625,344
Pennsylvania	Not Tracked	Not Tracked	
South Carolina	\$130,340,752		
South Dakota	Not Tracked	Not Tracked	Not Tracked
Texas	\$429,702,156	\$173,205,621	
Virginia	\$108,245,100	\$146,139,100	\$6,054,100
Washington**	\$105,115,835	\$85,643,787	\$6,961,988
***		\$378,015,655	
West Virginia	\$31,198,040	\$115,636,717	Included with PT's
Wisconsin	\$20,111,598		\$59,384,296
Alberta	\$257,000,000	\$42,867,000	\$113,567,000
British Columbia****	*	*	\$92,901,607
Manitoba	\$65,958,297	\$6,533,783	\$10,856,204
New Brunswick	\$51,812,960	\$146,445	\$9,413,477
Newfoundland	\$45,663,500	\$494,000	\$8,666,600
Nova Scotia	\$82,774,000		\$13,261,000
Ontario	\$1,044,000,000	\$360,000,000	\$239,000,000
Pr. Edward Island	\$11,978,117		
Saskatchewan	\$95,690,322	\$19,462,569	\$25,237,473

Explanation: Receipts by Games Table

This table will provide the reader with a breakdown on how much is wagered by state or province in bingo, pulltabs, raffles and other games sponsored by charities ("gross receipts"). It will also identify the amount of money ("net proceeds") charities will have derived from the play of those games during the 2004 fiscal year for that jurisdiction, and which they may use for their programs. Finally, a calculation is made to show the percentage of net proceeds to gross receipts so the reader may make comparisons among the reporting jurisdictions.

receipts by games

Other Gross	Total Gross Receipts	Total Net Proceeds	%Net Proceeds/Gross Receipts
\$1,974,674	\$355,290,436	\$31,913,617	8.98%
	\$36,231,802	\$5,853,136	16.15%
	\$164,803,747	\$24,135,100	14.64%
\$322,500	\$51,329,856	\$17,026,414	33.17%
	\$8,354,321	\$2,420,587	28.97%
Not Available	Not Available		N/A
\$14,277,562	\$538,824,604	\$75,735,668	14.06%
	\$43,100,000	Not Tracked	N/A
\$11,020,318	\$570,688,422	\$52,001,929	9.11%
\$2,127,700	\$198,998,200	\$18,862,500	9.48%
\$1,162,507	\$127,753,346	\$21,697,391	16.98%
\$3,703,199	\$432,910,341	\$79,088,250	18.27%
\$21,823,000	\$1,402,373,000	\$127,293,000	9.08%
	\$130,778,246	\$14,186,661	10.85%
\$306,916	\$120,929,357	\$20,273,248	16.76%
\$182,190,233	\$259,931,190	\$28,207,821	10.85%
	\$114,533,784	\$44,841,032	57.57%
\$1,387,262	\$397,369,504	\$66,816,456	16.81%
\$75,345,711	\$272,121,369	\$16,487,171	6.06%
	Not Available		
\$329,821	\$65,866,198	\$12,760,818	19.37%
Not Tracked	Not Tracked	Not Tracked	N/A
	\$130,340,752	\$2,479,197	1.90%
Not Tracked	Not Tracked	Not Tracked	N/A
	\$602,907,777	\$29,842,934	4.95%
\$67740,100	\$328,178,400	\$45,711,700	13.93%
\$199,487	\$197,921,097		
\$294,343,011	\$672,358,666	\$90,226,167	10.37%
Included with PT's	\$146,834,757	\$5,509,866	3.80%
	\$79,495,894	\$38,020,808	47.83%
Totals:	\$7,450,225,066	\$871,391,471	
\$662,767,000	\$1,076,578,000	\$237,949,000	22.10%
\$17452,640	\$110,354,247	\$94,210,493	85.37%
\$142,516	\$83,490,800	\$13,124,770	15.72%
\$131,792	\$61,504,674	\$12,907,305	20.99%
\$1,442,500	\$56,266,600	\$10,971,500	19.50%
	\$96,035,000	\$17,304,000	18.02%
	\$1,643,000,000	\$246,000,000	14.97%
	\$11,978,117	\$1,754,803	14.65%
	\$140,390,364	\$30,261,271	21.56%
Totals:	\$3,279,597,802	\$664,483,142	

* "Other Gross" represents Keno receipts **Charitable receipts ***Commercial receipts

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

licensing methods and license fees

State/Province

Bingo

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

licensing methods and license fees

Pulltab	Raffles/Other	Use of Revenue
Same	Same	State General Fund General Fund
Same as Bingo Varies from \$5 to \$75	Same as Bingo Varies from \$5 to \$100	Agency State General Fund
Reg. Operators - \$500	\$200	Same as Tax & Adm. Fees
Same	Same	Agency
Included in Bingo License	N/A	Agency
Same as Bingo	Same as Bingo	Agency
Same as Bingo	Same as Bingo	Agency
Included in Bingo Fee	\$10 to \$50-locally assessed	Bingo/Pulltabs - Lottery Fund. Raffles/Other -City/Town Issuing Permit
\$300-annual/\$15 day special Same as Bingo	\$5 to \$50 per day Site permit - \$150	Agency & State General Fund Special Revenue Account Agency
1 Day Pulltab Only - \$10 \$200 to \$300 Biennial \$10 per occasion or \$500/annual Same as Bingo - \$25 per year	\$30 Biennial. Keno \$100 \$10 to \$1000 \$25/yr, With Net Over	Gaming Commission State General Fund Agency 40% Municipality/60%State General Fund
See Bingo	See Bingo	State General Fund State General Fund
N/A	\$50 – Class A; \$20 – Class B N/A	Agency N/A
N/A	N/A	State General Fund N/A
Varies by class – ranging from \$561 to \$23,000 \$500 annual/\$50 limited license	Same as Bingo Varies by class – ranging from \$54 to \$1414 Same as Pulltabs.	Agency Agency Criminal Inv. Division
Not Reported	\$25 Not Reported Same as Bingo	State General Fund Not Reported Gov't General Fund
None \$10	1.5% of gross revenue \$25 per event	Agency Lotteries Commission and Province's Consolidated Revenue Fund
\$10 per deal or box	Raffles - 1% of prize payout Other – 1% of prize payout or \$5 per game or table event.	Agency
Same as Bingo 3% of prizes + 5% of gross selling price per box.	3% of prizes	General Not Reported
\$20	2% of prizes up to \$2000 Same as Bingo	General Revenue Provincial Government General Revenue

fees and taxes

State	License Fees	Adm. Fees	Taxes	Total
Alaska	\$128,800		\$2,456,707	\$2,585,507
Arizona	\$18,660		\$597,386	\$616,046
Colorado	\$167,970	\$686,780		\$854,750
Connecticut	\$65,475	\$1,416,971		\$1,482,446
Idaho	\$19,900			\$19,900
Illinois	Included with taxes		\$12,024,932	\$12,024,932
Indiana	\$3,922,575			\$3,922,575
Kansas	\$19,000		\$579,000	\$598,000
Kentucky	Not Reported			Not Reported
Louisiana	\$92,300	\$1,044,200		\$1,136,500
Massachusetts	\$16,250	\$2,956,076	\$4,913,105	\$7,885,431
Michigan	\$844,003		\$19,136,691	\$19,980,694
Minnesota	\$2,953,603		\$56,146,000	\$59,099,603
Mississippi	\$59,950	\$1,022,710		\$1,082,660
Missouri	\$62,240		\$2,909,716	\$2,971,956
Nebraska	\$412,365		\$5,604,017	\$6,016,382
New Jersey	\$758,188			\$758,188
New York	\$1,342,064		\$2,932,175	\$4,274,239
North Dakota	\$169,000		\$12,362,890	\$12,531,890
Ohio	\$4,700,000			\$4,700,000
Oregon	\$29,326	\$530,296		\$559,622
Pennsylvania	\$224,000			\$224,000
South Carolina	\$9,000	\$55,000	\$10,361,650	\$10,425,650
South Dakota	\$32,500		\$25,527	\$58,027
Texas	\$3,097,198	\$22,020,482	\$1,165,813	\$26,283,493
Virginia	\$109,250		\$3,013,700	\$3,122,950
Washington	\$13,656,800		\$45,125,155	\$58,781,955
West Virginia	\$292,700		\$859,092	\$1,151,792
Wisconsin	\$368,400		\$358,570	\$726,970
Alberta	\$2,812,000			\$2,812,000
British Columbia	Not Reported			Not Reported
Manitoba	\$1,154,808			\$1,154,808
New Brunswick	\$18,980			\$18,980
Newfoundland	\$450,000			\$450,000
Nova Scotia	Not Reported		\$1,262,000	\$1,262,000
Ontario	Not Reported			Not Reported
Pr.Edward Island	\$266,032			\$266,032
Saskatchewan	\$105,450			\$105,450

reporting periods

State	Dates
Alaska	1/1/03-12/31/03
Arizona	7/1/03-6/30/04
Colorado	1/1/04-12/31/04
Connecticut	7/1/03-6/30/04
Idaho	7/1/03-6/30/04
Illinois	7/1/03-6/30/04
Indiana	7/1/03-6/30/04
Kansas	7/1/04-6/30/05
Kentucky	1/1/04-12/31/04
Louisiana	7/1/03-6/30/04
Massachusetts	1/1/04-12/31/04
Michigan	10/1/03-9/30/04
Minnesota	1/1/04-12/31/04
Mississippi	7/1/03-6/30/04
Missouri	7/1/03-6/30/04
Nebraska	7/1/03-6/30/04
New Jersey	1/01/04-12/31/04
New York	1/1/04-12/31/04
North Dakota	7/1/03-6/30/04
Ohio	11/1/03-10/31/04
Oregon	1/1/04-12/31/04
Pennsylvania	1/1/04-12/31/04
South Carolina	1/1/04-12/31/04
South Dakota	7/1/03-6/30/04
Texas	1/1/04-12/31/04
Virginia	10/1/03-9/30/04
Washington	7/1/03-6/30/04
West Virginia	1/1/04-12/31/04
Wisconsin	1/1/04-12/31/04
Alberta	4/1/04-3/31/05
British Columbia	4/1/04-3/31/05
Manitoba	4/1/04-3/31/05
New Brunswick	4/1/04-3/31/05
Newfoundland/Lab.	4/1/03-3/31/04
Nova Scotia	1/1/04-12/31/04
Ontario	*2003 Estimates
Prince Edward Island	4/1/04-3/31/05
Saskatchewan	4/1/04-3/31/05

taxation and administrative fee methods

State/Province	Bingo Method of Taxation/Fees	Pulltab Method of Taxation/Fees
Alaska	1% fee on net profit if gross receipts exceed \$20,000	3% tax on ideal net of each pulltab series.
Arizona	Class A - 2.5% of net income. Class B - 1.5% Class C - 2% of gross receipts	
Colorado	.3% fees on gross revenue up to \$100,000 pr. qtr. .4 % on \$100,000 or more	Same as Bingo
Connecticut	1.2% of net sales paid by manufacturers and suppliers	10% of gross receipts per deal
Idaho	5% of gross receipts-less prizes	
Illinois	Taxes Collected by State Tax Commission	5% of gross proceeds
Indiana	5% of gross proceeds	
Kansas	None	
Kentucky	0.2 cents per face sold by distributors to licensees	1% of face value of tickets in each game.
Louisiana	.53% fee on gross receipts	Same as Bingo
Massachusetts	5% of sale price	3% of ideal net
	5% of gross receipts	10% of ticket gross
Michigan		40% of net profit (Built into cost of box)
Minnesota	8.5% of net receipts (Plus a progressive tax on gross receipts from pulltab games, tipboards & interest)	1.7% of gross receipts
Mississippi	Class A - 1% 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	3% of gross receipts	10% of definite profit which is equal to 2.5% of gross proceeds
New Jersey	None	None
New York	3% of net profits	5% of net profits
North Dakota	5% state sales tax plus % of city sales tax if applicable, + gaming tax.	4.5% excise tax on gross proceeds and 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	None
Oregon	Report Fees	
Pennsylvania	Not Applicable	6% sales tax by org. w/o exemption
South Carolina	16.5 cents of each dollar of cards sold	Not Applicable
South Dakota	5% paid by distributor.	Same as Bingo
Texas	5% adm. fee on prizes paid by player. 3% tax on gross rental receipts.	Same as Bingo
Virginia	1.125% fee on gross receipts paid by orgs.	Same as Bingo
Washington	5% of net receipts (gross minus prizes)	5% of gross or 10% of net receipts (commercial), but 10% of net receipts for non-profit organizations.
West Virginia	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	2.13% of total prizes.	Same as bingo.
Ontario	License Fees Only	
Prince Edward Island	License Fees Only	
Saskatchewan	License Fees Only	

Explanation: Fees and Taxes

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

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

taxation and administrative fee methods

Raffles/Other Method of Taxation/Fees	How Revenue is Used
1% of net proceeds	State General Fund State General Fund
Same as Bingo	Bingo-Raffle Cash Fund for regulation purposes.
	State General Fund
3% of gross proceeds	Bingo: 50% Common School Fund/50% Mental Health Fund Pulltabs: 50% Common School Fund/50% IL Gaming Law Enforcement Fund Other: IL Gaming Law Enforcement Fund
	Not Applicable 1/3 to Agency – 2/3 to State General Fund
Same as Bingo	Agency Agency
5% of gross receipts	Bingo: 3/5 to General Fund; 2/5 to Lottery. Pulltabs: 50% to Lottery; 50% to Local Aid Fund Raffles/Other: 100% to General Fund
Same as Bingo	Administration of program and State General Fund. State General Fund
2.5%	State General Fund
2% of gross receipts	Education Fund 40% Cash Fund, 60% State General Fund
None 2% of net profits over \$30,000 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; 20% over 600,000	Not Applicable Agency & Municipalities 97% to State General Fund 3% of gaming & excise tax to local law enforcement.
None Report Fees Not Applicable Not Applicable	Not Applicable Agency Not Applicable Council on Aging & Parks, Rec. & Tourism, Comm. On Minority Affairs
Same as Bingo`	State General Fund State General Fund
Same as Bingo 5% of net receipts for raffles over 10,000 20% of gross for card rooms 2% of net receipts for amusement games	Agency Operational Budget Local gambling tax to City or County.
Same as Pulltabs	Criminal Investigation Division
None	Property Tax Relief
Same as bingo.	

The table entitled "Fees and Taxes" uses the term "fees" to encompass both license fees and administrative fees in order to reach a figure that represents the total amount raised in a particular jurisdiction. The table entitled "Licensing Methods and License Fees" uses the term "fees" to encompass only the method by which a jurisdiction assesses an amount to obtain a license, and not the percentage-based "administrative fees".

The table entitled "Taxation and Administrative Fee Methods" uses the term "fee" to encompass those administrative fees which are calculated on a percentage basis, and thus look more like the traditional "taxes", which are also described in the table.

staffing budget - source of budget

State/Province	Total Staff	Agency Budget
Alaska	7	\$548,300
Arizona	7	\$222,796
Colorado	10	\$1,000,000
Connecticut	21	\$1,141,496
Idaho	1	No Fixed Budget
Illinois	Not Reported	Not Reported
Indiana	14	\$2,450,185
Kansas	3	\$178,000
Kentucky	47	\$3,500,000
Louisiana	18	\$1,136,460
Massachusetts	31	\$1,260,000
Michigan	24	\$7,800,000
Minnesota	29	\$2,526,000
Mississippi	18	\$1,200,000
Missouri	12	\$780,611
Nebraska	27	\$2,179,094
New Jersey	22	Not Reported
New York	13	Not Reported
North Dakota	17	\$1,072,294
Ohio	20	Not Available
Oregon	7	\$785,814
Pennsylvania	1	N/A
South Carolina	5 FTE/14 PTE	\$800,000
South Dakota	N/A	N/A
Texas	475	\$2,559,266
Virginia	23 FTE/8-PTE	\$2,151,870
Washington	180	\$14,086,803
West Virginia	16	Not Specified Amnt.
Wisconsin	11	\$495,000
Alberta	Not Reported	Not Reported
British Columbia	114	\$15,312,000
Manitoba	49	Not Reported
New Brunswick	17	\$800,000
Newfoundland/Lab.	1FTE-8PTE	\$450,000
Nova Scotia	68	N/A
Ontario	Not Reported	Not Reported
Prince Edward Island	2FTE-1PTE	Not Reported
Saskatchewan	28	N/A

staffing budget - source of budget

Source of Agency Budget

General Revenue Fund

General Revenue Fund

License and Administration Fees

General Revenue Fund & Division of Special Revenue Budget

License Fees & Idaho Lottery

Not Reported

License Fees

Bingo Enforcement Excise Tax & License Fees

Fees on Gross Receipts & License Fees/Late Fines & Adm. Fees

100% Self-Generated

2/5 of Bingo Tax & 50% of Cost of Tickets Sold to Organizations

License Fees, Pulltab Revenue

Legislative Appropriation-Dedicated Funds

Revenue Fees, License Fees & Adm. Fines

Commercial Gaming Admission & License Fees

Gaming Taxes and License Fees

License Fees

5% of Net Proceeds Additional License Fee from Bell Jar Ticket Sales

General Revenue Fund

Bingo Fees

License and Report Fees

N/A

Percentage of Bingo Taxes Collected

N/A

General Revenue Fund

Audit, Administration, & License Fees

License Fees/ID Stamps/Fines

Retail Value Fees on Wholesale Price of Raffles

General Fund

License Fees

General Revenue Fund

License & Registration Fees

Lottery Commission Budget

License Fees

General Revenue Fund/Fees

Not Reported

General Revenue Fund

General Revenue Fund

rules authority

STATE/PROVINCE Statutory Authority

Alaska	AS 05.15 and 15AAC 160
Arizona	Arizona ADM Code, Title 15, Chapter 7, Arizona Statutes, Title 5 – Chapter 4 - ARS Title 13.3303
Colorado	Constitution of Colorado Article XVIII Section 2 – (1) through (6); Colorado Revised Statutes Title 12 Professions & Occupations – Article 9 Bingo & Raffles Law
Connecticut	Connecticut General Statutes, Sections 7-169 through 7-186q
Idaho	Idaho Code 677-410 & 677-702
Illinois	230 ILCS 20/IL Pull Tabs & Jar Games Act; 230 ILCS 25/IL Bingo License & Tax Act 230 ILCS 30/IL Charitable Games Act
Indiana	IC 4-32-6-1, Title 45 IAC-18
Kansas	Kansas Statutes Annotated 79-4701 et seq. K.A.R. 92-23 Regulations
Kentucky	KRS Chapter 238 and 820 KAR Chapter 1
Louisiana	LA Revised Statutes Title 4, Section 701 et seq. and LA Administrative Code, Title 42:L1701 et seq.
Massachusetts	Mass. General Laws Chapter 10, Sections 37-40; Chapter 271, Section 7A
Michigan	Bingo Act: Michigan Act 382 of the Public Acts of 1972, as amended. Penal Code: Michigan Act 328 of the Public Acts of 1931, as amended.
Minnesota	Minnesota Statute 349.11-349.23 - Rules 786.17865
Mississippi	97-33-51 through 97-33-203 Mississippi Code of '72
Missouri	MO Constitution Article III, Section 39a, Chapter 313 - Reg. 11 CSR 45-30
Nebraska	NE Revised Statutes, Sections 9-201 to 9-266 NE Bingo Act; Sections 9-301 to 9-356, NE Pickle Card Lottery Act; Sections 9-401 to 9-437 NE Lottery & Raffle Act; Sections 9-601 to 9-635, NE County & City Lottery Act; Regulations: Title 316, Chapter 35
New Jersey	NJSA 5:8-1-77, NJAC 13:47-1-20.33
New York	General Municipal Law – Article 9A & Article 14H, Executive Law Article 19-B & NYCRR 9E Rules & Regs
North Dakota	North Dakota Century Code Chapter 53-06.1, Adm. Code Article 99-01.3
Ohio	Ohio Revised Code Chapter 2915
Oregon	Oregon Revised Statutes Chapter 464 & Administrative Rule, Division 25
Pennsylvania	Local Option Small Games of Chance Act 10 P.S. 311-327 -- Regs. 61 PA Code 901.1 et.seq.
South Carolina	SC Code of Laws – Sec. 12-21-3910
South Dakota	Codified Laws of South Dakota – Title 22 Chapter 25
Texas	TX Occ. Code Ann Section 2001 (Bingo Enabling Act) Texas Adm. Code Title 16, Part 9, Chapter 402 (Bingo Regulation & Tax) TX Occ. Code Chapter 2002, Sec. 2002.001 (Charitable Raffle Enabling Act)
Virginia	VA Statutes 18.2-340.15-38, 2.2-2455-6, 2.2-905-6, 11 VAC 15-22 & 11 VAC 15-31
Washington	RCW 9.46; WAC 230
West Virginia	West Virginia Code Chapter 47, Articles 20, 21 and 23
Wisconsin	Wisconsin Statutes Chapter 563 & 564; CH WGC 41, 42, 43, 44 Wisconsin Administrative Code
Alberta	Alberta Gaming & Liquor Act, and Gaming & Liquor Regulations
British Columbia	Criminal Code of Canada Section 207(1)(b) / Gaming Control Act & Regulations
Manitoba	Criminal Code of Canada Section 207(1)(b) and Gaming Control Act of Manitoba
New Brunswick	Criminal Code of Canada – Part VII; Lotteries Act; and The Lottery Terms & Conditions as Established by the Lotteries Commission of NB
Newfoundland/Labrador	Criminal Code of Canada Section 207(2), Newfoundland & Labrador Regulations
Nova Scotia	Gaming Control Act, 1994-95 Bingo, Ticket, Lottery, Carnival & Charitable Gaming & Supplier Regs
Ontario	Criminal Code of Canada; Gaming Control Act - 1992; Order-In-Council 2688/93
Prince Edward Island	Criminal Code of Canada Section 207(1)(b) & Lottery Schemes Order
Saskatchewan	Criminal Code of Canada Section 207(1)(b) & The Alcohol and Gaming Regulation Act

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