



NAFTM

2011 ANNUAL REPORT

CHARITY GAMING IN NORTH AMERICA
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.

For more information, please visit our website at www.naftm.org

LETTER FROM THE PRESIDENT

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

NAFTM members provide products to thousands of charitable organizations to help them generate funding for nearly every sort of charitable and community activity one can imagine. Our products support local needs and local people. Charitable gaming allows communities to have fire and rescue vehicles and equipment, parks and playgrounds; it allows kids to play sports, go to camp and discover art and music; it helps parishes provide quality education; it builds community centers, funds programs for senior citizens and the physically and mentally challenged; and it provides much needed services to our veterans and military families.

Over the years, charitable gaming has contributed billions of dollars to communities all across North America. Although it comprises only a small portion of the total gaming industry, charitable gaming provides direct benefits to people in virtually every corner of every state and province.

We are pleased to present the NAFTM Annual Report on Charity Gaming in North America for calendar year 2011.

We had a great response this year to our survey request and we want to thank everyone who sent information to us. It is through the hard work and dedication of those who provide the data for each state and province that we are able to assemble this report each year. The NAFTM Report is the only comprehensive collection of charitable gaming information published in North America and it exists only because of the effort of all who generously contributed.

Thank you for your support.



Roger Franke, President



NATIONAL ASSOCIATION OF FUNDRAISING TICKET MANUFACTURERS

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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 other supplies used by charities in their fundraising activities.

The members of NAFTM are committed to the promotion of charitable gaming as a profitable endeavor for charities to raise funds for their important activities and missions. NAFTM is dedicated to the continued improvement of the charitable gaming industry through the use of manufacturing and trade practices that meet or exceed governmental regulations. Effective regulation of charitable gaming is necessary for the health of the charitable gaming industry, and NAFTM supports and encourages effective government regulation.

NAFTM's mission includes 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 2011 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, 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 contact NAFTM to discuss other matters relating to charitable gaming, as well as 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 effort to publish the most comprehensive report on charitable gaming in North America.

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712.366.9553
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Cleveland, OH 44144
800.321.0757
www.arrowinternational.com

Bingo King/Trade Products
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Lynnwood, WA 98087
425.745.3700 or 800.527.3891
www.bingoking.com

GameTec
2214 Myers Rd.
Albert Lea, MN 56007
507.373.1871

International Gamco, Inc.
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Omaha, NE 68152
800.524.2626
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Complete game data 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 Hampshire, Rhode Island, Tennessee, Utah, Vermont, Wyoming.

TERMINOLOGY

WHAT IS BINGO?

"Bingo!" has become such a familiar term it extends beyond bingo hall doors into a phrase of excitement used around the world. Still the traditional way in which game participants express winning in a bingo game, it is also used to express surprise or sudden satisfaction.

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 generally universally understood to describe a game in which 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 IS A PULL TAB?

Pull tabs are an integral part of the game of bingo and in other charitable fundraising efforts.

Officially, a "pull tab" is a folded or banded ticket, or a card with perforated tabs on one side, usually made 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 pull tab is a winner.

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

By any other term, pull tabs 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, bell jars and lucky sevens in various regions 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. Pull tab games use the term to describe the total amount of money wagered through the purchase of the pull tabs in a game.

"Net Proceeds" is the amount of money left after the prizes and expenses have been paid. *In most instances taxes and fees are paid from the net receipts. Thus, the balance would be the profit to the charity.*

GAMES PLAYED

Bingo
Electronic Bingo
Pull Tabs
Progressive Pull Tabs
Seal Card Games
Jar Tickets
Raffles
Last Sale
Casino Nights
Other

State											Licensed Organizations
Connecticut	•		•		•		•			•	1,791
Illinois	•	•	•			•	•	•	•	•	1,855
Indiana	•		•	•	•		•		•	•	3,150
Kentucky	•		•	•	•	•	•	•	•	•	1,277
Louisiana	•	•	•	•	•		•		•	•	634
Maine	•		•				•		•		10,750
Massachusetts	•		•	•	•		•		•	•	191
Michigan	•	•	•	•	•		•	•	•	•	7,379
Minnesota	•	•	•	•	•	•	•	•		•	1,208
Missouri	•	•	•				•				770
Nebraska	•		•				•			•	978
New Hampshire	•		•		•				•		3,244
New Jersey	•	•	•		•	•	•		•	•	7,419
New York	•	•	•		•	•	•		•	•	1,500
North Dakota	•	•	•			•	•	•		•	342
Ohio	•	•	•	•	•	•	•		•	•	1,726
Oregon	•	•					•		•	•	568
Pennsylvania			•		•	•	•			•	10,596
South Carolina	•	•									98
South Dakota	•		•				•			•	Not Reported
Texas	•		•	•	•	•	•	•		•	1,115
Virginia	•	•	•	•	•	•	•		•	•	394
Washington	•		•	•	•	•	•	•	•	•	2,313
Province											Licensed Organizations
Alberta	•	•	•		•		•		•	•	11,901
Manitoba	•		•				•		•	•	Not Reported
Newfoundland & Labrador	•		•				•		•	•	Not Reported
Ontario	•	•	•		•		•		•	•	9,105
Saskatchewan	•		•		•		•			•	3,484

TOP 10 STATES

TOP TEN STATES BY GROSS RECEIPTS

State	Total Gross Receipts
Minnesota	\$1,022,884,000
Ohio	\$906,730,732
Texas	\$705,926,963
Washington	\$545,900,045
Michigan	\$514,893,612
Indiana	\$474,843,774
Kentucky	\$391,123,539
Virginia	\$267,889,300
North Dakota	\$264,020,806
Nebraska	\$240,464,000

TOP TEN STATES BY NET RECEIPTS

State	Net Receipts
Ohio	\$118,093,391
Minnesota	\$86,399,000
Kentucky	\$70,122,516
Indiana	\$59,728,331
Michigan	\$52,364,691
New York	\$49,594,000
Wisconsin	\$39,484,300
Virginia	\$36,463,100
Texas	\$25,866,904
Nebraska	\$25,334,657

Top ten based on available reported statistics.



RECEIPTS BY GAME

State	Bingo Gross	Pull Tab Gross	Raffles Gross	Other Gross
Connecticut	\$18,035,816	\$6,483,750	\$10,601,103	\$455,904
Illinois	N/A	N/A	N/A	N/A
Indiana	\$78,982,473	\$357,250,593	\$22,129,030	\$16,481,678
Kentucky	\$78,651,281	\$292,086,730	\$13,805,967	\$6,579,561
Louisiana	\$97,469,300	\$91,594,900	\$2,579,700	\$17,929,600
Maine	\$17,203,000	N/A	N/A	\$55,607,957
Massachusetts	\$38,815,700	\$15,756,800	\$19,611,600	\$1,360,000
Michigan	\$97,172,883	\$166,282,610	\$54,242,171	\$193,901,008
Minnesota	\$61,149,000	\$931,546,000	\$7,763,000	\$22,460,000
Missouri	\$55,712,339	\$46,903,838	N/A	N/A
Nebraska*	\$8,900,000	\$28,771,000	\$6,993,000	\$195,798,000
New Hampshire	\$18,900,000	\$60,600,000	N/A	\$75,800,000
New Jersey	\$40,407,800	\$44,971,000	\$50,762,400	N/A
New York	\$39,429,000	\$224,900,000	\$3,100,000	\$566,000
North Dakota	\$36,697,981	\$141,797,872	\$5,668,623	\$79,856,030
Ohio	\$87,004,501	\$819,726,232	Not tracked	N/A
Oregon	\$30,147,075	N/A	\$6,755,008	\$493,059
Pennsylvania	N/A	N/A	N/A	N/A
South Carolina	\$122,674,186	N/A	N/A	N/A
South Dakota	N/A	N/A	Not Reported	N/A
Texas	\$362,196,534	\$343,730,429	Not Reported	N/A
Virginia	\$110,291,300	\$151,460,800	\$5,740,500	\$396,700
Washington	\$38,208,320	\$39,742,331** \$208,723,175***	\$8,520,183	\$518,992** \$250,187,044***
Wisconsin	\$19,978,400		\$64,332,400	

Province	Bingo Gross	Pull Tab Gross	Raffles Gross	Other Gross
Alberta	\$128,104,000	\$76,353,000	\$131,668,000	\$971,780,000
Manitoba	\$42,124,500	\$4,041,300	\$26,236,000	\$1,195,500
Newfoundland & Labrador	\$113,983	\$84,066	\$148,997	\$13,786
Ontario	\$552,000,000	\$306,000,000	\$271,000,000	N/A
Saskatchewan	\$61,929,506	\$5,803,800	\$47,481,200	\$372,700

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, pull tabs, 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 reporting period 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 GAME

Total Gross Receipts	Total Net Proceeds	% Net Proceeds/Gross Receipts
\$35,576,573	\$12,754,940	36%
\$143,360,000 (est.)	N/A	N/A
\$474,843,774	\$59,728,331	12.5%
\$391,123,539	\$70,122,516	18%
\$209,573,500	\$20,828,900	10%
\$72,810,957	15,281,280	21%
\$75,544,100	\$18,259,937	24%
\$514,893,612	\$52,364,691	10%
\$1,022,884,000	\$86,399,000	8.4%
\$102,616,177	\$10,744,877	10%
\$240,464,000	\$25,334,657	10%
\$155,300,000	\$13,000,000	8%
\$136,141,200	N/A	N/A
\$267,995,000	\$49,594,000	18.5%
\$264,020,806	\$17,819,981	6.7%
\$906,730,732	\$118,093,391	13%
\$37,395,143	\$7,120,245	19%
N/A	N/A	N/A
\$122,674,186	\$1,998,836	1.6%
N/A	N/A	N/A
\$705,926,963	\$25,866,904	3.6%
\$267,889,300	\$36,463,100	13.6%
\$86,989,826**	N/A	N/A
\$458,910,219***		
\$84,310,800	\$39,484,300	47%
Total Gross Receipts	Total Net Proceeds	% Net Proceeds/Gross Receipts
\$1,307,905,000	\$196,973,000	10%
\$73,597,300	N/A	N/A
\$360,834	\$102,374	28%
\$1,129,000,000	\$161,000,000 (est.)	14.2%
\$115,587,300	\$26,885,300	23%

Please Note: Canadian receipts are reported in Canadian dollars.

* Other gross includes Keno receipts
 ** Charitable receipts
 *** Commercial receipts

FEES AND TAXES

State	License Fees	Adm. Fees	Taxes	Total
Connecticut	\$72,790	\$889,267	N/A	\$962,057
Illinois	\$771,700	N/A	\$7,168,100	\$7,939,800
Indiana	\$3,808,600	N/A	N/A	\$3,808,600
Kentucky	\$238,281	\$2,988,184	N/A	\$3,226,465
Louisiana	\$118,400	\$104,600	\$1,119,000	\$1,342,000
Maine	\$705,726	N/A	N/A	\$705,726
Massachusetts	\$9,300	N/A	\$4,574,222	\$4,583,522
Michigan	\$2,266,812	0	\$13,758,856	\$16,025,668
Minnesota	\$1,213,000	\$1,023,000	\$38,878,000	\$41,114,000
Missouri	\$46,815	N/A	\$2,157,214	\$2,204,029
Nebraska	\$184,786	N/A	\$5,017,591	\$5,202,377
New Jersey	\$1,832,200	N/A	N/A	\$1,832,200
New Hampshire	\$385,916	\$889,515	\$2,091,747	\$3,367,178
New York	\$880,573	\$1,982,200	N/A	\$2,862,773
North Dakota	\$157,300	N/A	\$8,316,296	\$8,473,596
Ohio	\$2,900,000	N/A	N/A	\$2,900,000
Oregon	\$53,724	\$439,629		\$493,353
Pennsylvania	N/A	N/A	N/A	\$202,000
South Carolina	\$2,266,812	\$31,500	\$7,885,924	\$10,184,236
South Dakota	\$30,000	N/A	\$25,450	\$55,450
Texas	\$3,045,987	N/A	\$27,945,763	\$30,991,750
Virginia	\$110,650	\$2,646,645	N/A	\$2,757,295
Washington	\$12,299,857	N/A	\$31,221,771	\$43,521,628
Province	License Fees	Adm. Fees	Taxes	Total
Alberta	\$3,043,000	N/A	N/A	\$3,043,000
Manitoba	N/A	N/A	N/A	No Report
Newfoundland & Labrador	\$169,742	N/A	N/A	\$169,742
Ontario	N/A	N/A	N/A	No Report
Saskatchewan	\$69,105	0	0	\$69,105

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."

REPORTING PERIODS

State	Dates
Connecticut	07/01/10 to 06/30/11
Illinois	07/01/11 to 06/30/12
Indiana	07/01/10 to 06/30/11
Kentucky	01/01/11 to 12/31/11
Louisiana	07/01/10 to 06/30/11
Maine	01/01/11 to 12/30/11
Michigan	10/01/10 to 09/30/11
Massachusetts	01/01/11 to 12/31/11
Minnesota	01/01/11 to 12/31/11
Missouri	07/01/10 to 06/30/11
Nebraska	07/01/10 to 06/30/11
New Hampshire	07/01/10 to 06/30/11
New Jersey	01/01/11 to 12/31/11
New York	01/01/11 to 12/31/11
North Dakota	07/01/10 to 06/30/11
Ohio	11/01/10 to 10/31/11
Oregon	01/01/11 to 12/31/11
Pennsylvania	01/01/11 to 12/31/11
South Carolina	01/01/11 to 12/31/11
South Dakota	07/01/10 to 06/30/11
Texas	01/01/11 to 12/31/11
Virginia	01/01/11 to 12/31/11
Washington	07/01/10 to 06/30/11
Province	Dates
Alberta	04/01/10 to 03/31/11
Manitoba	04/01/11 to 03/31/12
Newfoundland & Labrador	04/01/10 to 03/31/11
Ontario	04/01/10 to 03/31/11
Saskatchewan	04/01/11 to 03/31/12

TAXATION AND ADMINISTRATIVE FEES METHODS

State	Bingo Method of Taxation/Fees	Pull Tab Method of Taxation/Fees
Connecticut	N/A	N/A
Illinois	5% of gross	3% of gross
Indiana	N/A	N/A
Kentucky	1% of proceeds	1% of proceeds
Louisiana	5% of cost of paper and electronic dabbers plus 8% on paperless electronic dabbers	3% of ideal net (gross profit less cost)
Massachusetts	5% of proceeds	10% of proceeds
Maine	N/A	N/A
Michigan	N/A	40% of net profit
Minnesota	8.5% of net	3.9% of gross
Missouri	2/10 of one cent per bingo face	2% of the gross receipts available for sale
Nebraska	3% of gross receipts	10% of definite profit
New Jersey	N/A	N/A
New Hampshire	N/A	N/A
New York	N/A	N/A
North Dakota	3% of gross proceeds	3% of gross proceeds
Ohio	N/A	N/A
Oregon	N/A	N/A
Pennsylvania	Sales tax collected only	N/A
South Carolina	AA-10%; B-10%; C-4%; D-10%; E-10% & F-5%	N/A
South Dakota	N/A	N/A
Texas	5% of prize	5% of prize
Virginia	N/A	N/A
Washington	5% of net (gross minus prizes)	10% of net (gross minus prizes)NP, 5% of gross COM
Province	Bingo Method of Taxation/Fees	Pull Tab Method of Taxation/Fees
Alberta	N/A	N/A
Manitoba	N/A	N/A
Newfoundland & Labrador	1% of prize payout	\$10 per box
Ontario	N/A	N/A
Saskatchewan	N/A	N/A

TAXATION AND ADMINISTRATIVE FEES METHODS

Raffles/Other Method of Taxation/Fees	How Revenue is Used
N/A	N/A
N/A	Bingo: 50% Mental Health Fund and 50% Common School Fund, Charitable Gaming: 100% Illinois Gaming Law Enforcement Fund of the State Treasurer, Pull Tabs: 50% Common School Fund and 50% Illinois Gaming Law Enforcement Fund
	N/A
1% of proceeds	N/A
N/A	Agency Fund 100%
5% of proceeds	Bingo is 60% to general fund; 40% to Lottery; Pulltabs are 50% to general fund, 50% to Lottery; Raffles and Bazaars are 100% to General Fund
N/A	N/A
none	General Fund - 58.5%; administration of program - 41.5%
8.5% of net	General Fund
N/A	Proceeds for Education Fund
2% of gross proceeds	60% general, 40% cash fund
N/A	N/A
N/A	General Fund & Education Trust Fund
N/A	N/A
5% to 20% gaming tax based on adjusted gross proceeds	97% of all taxes to the State General Fund 3% is distributed to local law enforcement
N/A	Charitable Law fund 4180
N/A	Agency fund for regulation of charitable gaming
N/A	NA
N/A	Division on Aging Senior Citizens Permanent Improvement Fund (first \$948,000); Division on Aging (7.05% Annual Revenue, but no less than \$600,000); Department of Parks and Recreation (20.8%) & South Carolina General Fund (72.15% less \$131,000 to Commission on Minority Affairs)
N/A	General Fund
N/A	General Revenue
N/A	General Fund
5% of net (gross minus prizes) with first \$10,000 exempt	N/A
Raffles/Other Method of Taxation/Fees	How Revenue is Used
N/A	N/A
N/A	N/A
1% of prize payout	General Fund
N/A	N/A
N/A	N/A

STAFFING BUDGET: SOURCE OF BUDGET

State	Total Staff	Agency Budget	Source of Agency Budget
Connecticut	14	\$1,727,895	State General Fund
Illinois	7	\$200,000	General Revenue Fund
Indiana	18	\$1,300,000	License fees from qualified organizations, manufacturers and distributors. Fines associated/imposed from gaming violations.
Kentucky	36	\$3,276,500	The source of our monies comes from fines and fees paid by licensees
Louisiana	20	\$2,231,800	100% self generated
Maine	N/A	Not Reported	N/A
Massachusetts	7	\$776,313	40% of taxes collected from Licensed Beano organizations
Michigan	22	\$6,650,000	Licensing fees and pull-tabs
Minnesota	30	\$2,740,000	Fees from licensees
Missouri	6	Not Reported	N/A
Nebraska	10	\$2,100,000	Fees and Taxes
New Hampshire	N/A	Not Reported	Taxes, license fees and fees
New Jersey	18	\$2,100,000	Self funded through registration, licensing, penalty fees, electronic bingo usage fees, and bingo rental fees.
New York	8	Not Reported	5% Additional License Fees from Bell Jar
North Dakota	15	\$1,020,000	General Fund / Special Funds
Ohio	40	\$3,500,000	License fees paid into Charitable Law's Gaming Fund
Oregon	3.85	\$497,477	Charitable gaming license and report fees
Pennsylvania	2	Not Reported	N/A
South Carolina	16	\$800,000	South Carolina Code of Laws 12-21-39210 Bingo Tax Act
South Dakota	0	0	N/A
Texas	33	\$2,121,306	General Revenue
Virginia	18	\$1,659,510	State General Fund
Washington	152	\$15,234,093	License Fees, ID stamps, Fines
Province	Total Staff	Agency Budget	Source of Agency Budget
Alberta	N/A	Not Reported	N/A
Manitoba	24	Not Reported	Registration and Licensing fees
Newfoundland & Labrador	3	\$200,000	License fees
Ontario	N/A	Not Reported	Provincial Consolidated Revenue Fund from fees remitted from charites for lottery licences and commercial registrations.
Saskatchewan	26	Not Reported	Provincial Government General Revenue Fund

LEGAL AUTHORITY

State	Statutory Authority
Connecticut	Connecticut General Statutes - Sections 7-169 through 7-186
Illinois	Pull tabs & Jar Games Act: 230 ILCS 20/1; Bingo Act: 230 ILCS 25/1
Indiana	1C 4-32.2 & 68 1 AC 21
Kentucky	KRS Chapter 238 and KAR Title 820
Louisiana	LA Revised Statute, Title 4, Section 701 et seq and LA. Administrative Rules, Part I, chapters 17, 18, 19, 22, and 23 No change from previous year
Maine	N/A
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
Massachusetts	Chapter 10, Sections 37-40 of the Massachusetts General Laws. 961 CMR 3.00 - 3.07 (Lottery regulations) Chapter 271, Section 7A of the Massachusetts General Laws (Raffles and bazaars). 940 CMR 12.00 - 12.06 (raffle regulations - AG's office) 940 CMR 13.0 - 13.12 (bazaar regulations - AG's office) 961 CMR 4.00 - 4.05 (bazaar regulations - Lottery (bazaars conducted by Bingo licensees).
Minnesota	Minnesota Statute 349.11-349.23 & 297E - Rules 7861-7865
Missouri	MO Constitution Article III, Section 39a, Chapter 313 - Reg. 11 CSR 45-30
Nebraska	NE Revised Statutes, Sections 9-201 to 9-266 NE Bingo Act; Sections 9-301 to 9-356, NE Pickle Card Lottery Act; Sections 9-401 to 9-437, NE Lottery & Raffle Act; Sections 9-601 to 9-635, NE County & City Lottery Act; Regulations: Title 316, Chapter 35
New Hampshire	RSA 287-E - RSA 287-D
New Jersey	N.J.S.A. 5:8-1 through 5:8-77; N.J.A.C. 13:47-1.1 through 13:47-20.33
New York	General Municipal Law - Article 9B & 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; Ohio Administrative Code Section 109
Oregon	Oregon Revised Statutes Chapter 464 & Administrative Rule, Division 25
Pennsylvania	Local Option Small Games of Chance Act 10 P.S. 311-327 - Regs. 61 PA Code 901.1 et seq.
South Carolina	SC Code of Laws - Sec. 12-21-3910 - Bingo Tax Act
South Dakota	N/A
Texas	TX Const.- Art III, Sec 47 Lotteries & gift ent, Bingo Games Tex. Occ. Code Cpt 2001 16 Tex Adm. Code Ch. 402
Virginia	VA Statutes 18.2 340.15-38, 2.2-2455-6; 2.2-905-6; 19.2-389.A-14 & 11 VAC 15-22 & 11 VAC 15-31
Washington	RCW 9.46 Revised Code of Washington; WAC 230 Washington Administrative Code
Province	Statutory Authority
Alberta	Criminal Code of Canada; Alberta Gaming & Liquor Act, and Gaming & Liquor Regulations
Manitoba	Criminal Code of Canada Section 207 (1)(b) and Gaming Control Act of Manitoba
Newfoundland & Labrador	Criminal Code of Canada Section 207 (1)(b), Newfoundland & Labrador Regulations
Ontario	Criminal Code of Canada; Gaming Control Act - 1992; Order-In-Council 2038/97, 267/98 & 1413/08
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