

CHARITY GAMING IN NORTH AMERICA
2002
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.

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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 2002 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.

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, Idaho, Iowa, Florida, Georgia, Hawaii, Maine, Maryland, Montana, Nevada, New Jersey, Ohio, Oklahoma, Rhode Island, Tennessee, Utah, Vermont, Wyoming.

In the past year since the last report of the National Association of Fundraising Ticket Manufacturers (NAFTM) changes that are greater than changes of the past have occurred. Our nation has bravely and successfully eliminated a butchering dictator from the world stage; it has moved towards peace in the Middle East; and it continues to be the dominant economic power worldwide.

But at home, we find a different set of circumstances. Because of budget problems in states, counties, municipalities and school districts; the ability of those governmental units to address and handle the problems of the schools, the senior citizens, the infrastructure, the health needs, the environment, veterans, etc., has diminished; sometimes to the point of dropping worthwhile programs so that other programs can exist.

To solve those problems, governmental units are calling on assistance from every possible source. Those of us in the charitable gaming industry are hearing the call. And the call is for additional taxes on our industry. We know that when the profits of the charitable organizations are taxed more that means less funding that can be offered for the purposes of the charities themselves. We also know that the charities are and have been continually supporting the programs that are now suffering because of the revenue shortages that governmental units are experiencing. And no one knows when surpluses will return.

NAFTM is proud to work with the distributors and suppliers to offer to the charitable organizations products that are innovative, attractive, and secure so that their profits will continue to promote the good and necessary works for which the organizations are created. As you read through the information in this report, take the time to look at the gross receipts, the taxes paid, and the amount of contributions generated by the charitable organizations in your state and neighboring states. One would find it difficult to identify or even imagine a community whose cultural, social, and economic elements are not enhanced and strengthened by the role of its charitable gaming organizations.

A more human aspect of charitable gaming must be recognized. And that aspect is the social nature of a bingo game at the neighborhood church or community hall. Getting out of the house for a few hours, spending that time with friends, occasionally winning a prize and being invigorated by the experience is part of the charitable gaming contribution to a better life. The social aspect of the get-together at the local tavern or club to share in the pursuit of the big prize of a pull-tab game is no different. Chatting about the baseball scores or the NASCAR race while having a drink or a snack and playing pull-tabs goes on regularly.

But the end product is of the highest importance. And that end product is that the profit from charitable gaming goes for charitable purposes. NAFTM is proud to be part of this industry.

Roger Franke - President

As always, our youth, the elderly, the mentally disabled and disadvantaged persons benefit daily from charitable gaming revenue. From funding youth sports and organizations for the disadvantaged youth; from ice hockey arenas to senior citizen centers; from ambulances and fire trucks to books for local schools - the needs are endless. In past reports we have focused on charitable gaming benefits used to help support a variety of needs. This year our articles focus on how charitable gaming revenues benefit the fine arts and history.

Charitable Gaming: Funding Fine Arts in the Great Plains

The Plains Art Museum is a fine art museum located in the metropolitan community of Fargo, North Dakota, and Moorhead, Minnesota. The permanent collection of the Museum features contemporary and historical art from the Northern Plains states of North Dakota, South Dakota, Minnesota, Montana, and the Canadian provinces of Manitoba and Saskatchewan. The Museum actively serves the region through art exhibitions, art education experiences, and special programs for diverse audiences.



The Plains Art Museum began conducting charitable gaming in 1982. This funding source has been



critically important to the Museum's ability to restore a century-old building and make it into a state-of-the-art museum in the heart of the downtown. The building is crucial to meeting the Museum's mission, is a source of pride for the community, and has helped spark renewal in the aging downtown. Charitable gaming joins more traditional sources of funding such as membership, grants and sponsorships to ensure that the region will maintain this valuable cultural resource.



The Plains Art Museum's mission is to bring people and art together. As a public institution it celebrates the finest of human achievement and inspires and engages diverse audiences in the creation, exhibition, collection, and preservation of art. Its vision is to be an art museum valued by the region, accredited, and recognized nationally for its vital work. Charitable gaming funds have been essential in helping the Museum achieve that vision.

Classes, lectures, studios, collaborations with other disciplines as well as social events, and performances complement the exhibition schedule of the Plains Art Museum. To better serve audiences outside of the local area, the Museum operates the Rolling Plains Art Gallery. This program

is a climate-controlled gallery in a semi-trailer that houses original art work from the Museum's collection and travels with an art educator to communities throughout North Dakota and Minnesota.

Charitable Gaming: Preserving our History in the Great Plains

The Fort Abraham Lincoln Foundation has been involved in charitable gaming for most of its 21 year history. Founded in 1982 with a mission to reconstruct the last home of Gen. George Armstrong Custer and his wife Libbie, the Commanding Officer's Quarters at Fort Abraham Lincoln, is now a state park south of Mandan, North Dakota. It was a project that people in the region had wanted to accomplish for more than 50 years, both to preserve a piece of American history, and also to encourage development of their tourism economy.

The FALF succeeded in the project, opening the doors of the Custer House in time for North Dakota's Centennial Celebration, in June of 1989. Contributions from businesses and individuals were significant, but it was charitable gaming that provided the foundation with the base enabling it to complete that task and to go on to build a "living history" interpretive program at the state park with tour guides as soldiers and housekeepers of the 1875-era. With gaming providing the stable base, the foundation went on to obtain federal grants helping to restore three other 1875 fort buildings and to begin restoration work on the adjacent 17th Century Mandan Indian village, also located within the park. All together, in the last fourteen years, the foundation has invested more than five million dollars in building what is truly a world-class heritage tourism attraction at Fort Lincoln State Park.

Today the foundation's annual operating budget tops \$1.1 million, employing up to 110 people during the summer tourist season and 80 full- or part-time staff year round. Charitable gaming net provides more than 20% of that budget. Without that support, the foundation would be unable to grow, improve or take on new tasks. Its very survival would be threatened.

FALF was tagged to organize the Circle of Cultures: Time of Renewal and Exchange, a National Lewis and Clark Bicentennial Signature Event, one of 15 being held around the country in 2003-2006, from Monticello to Portland and back. The event, October 22-31, 2004 at the University of Mary in Bismarck, is set to coincide with the 200th anniversary of Lewis and Clark meeting the Mandan Indians on the Missouri River in North Dakota.

GAMES PLAYED

STATE/PROVINCE	Games	Total # Licensees
Alaska	Bingo, Pulltabs, Raffles, Other	2,313
Arizona	Bingo	676
Colorado	Bingo, Pulltabs, Raffles, Other	1,448
Connecticut	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,172
Illinois	Bingo, Pulltabs, Casino Nights	2,300
Indiana	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,184
Kansas	Bingo, Pulltabs	378
Kentucky	Bingo, Pulltabs, Raffles, Casino Nights, Other	750
Louisiana	Bingo, Pulltabs, Raffles, Casino Nights, Other	652
Massachusetts	Bingo, Pulltabs, Raffles, Other	4,275
Michigan	Bingo, Pulltabs, Raffles, Casino Nights, Other	7,680
Minnesota	Bingo, Pulltabs, Raffles, Other	1,503
Mississippi	Bingo, Pulltabs	112
Missouri	Bingo, Pulltabs	550
Nebraska	Bingo, Pulltabs, Raffles, Other	1,021
New Hampshire	Bingo, Pulltabs, Raffles, Casino Nights, Other	520
New Mexico	Bingo, Pulltabs, Raffles, Other	164
New York	Bingo, Pulltabs, Raffles, Casino Nights, Other	2,152
North Carolina	Bingo, Raffles, Other	272
North Dakota	Bingo, Pulltabs, Raffles, Other	357
Oregon	Bingo, Raffles, Casino Nights	420
Pennsylvania	Bingo, Pulltabs, Raffles, Other	N/A
South Carolina	Bingo	130
South Dakota	Bingo, Pulltabs, Raffles	N/A
Texas	Bingo, Pulltabs	1,421
Virginia	Bingo, Pulltabs, Raffles, Other	680
Washington	Bingo, Pulltabs, Raffles, Casino Nights, Other	3,092
West Virginia	Bingo, Pulltabs, Raffles, Other	672
Wisconsin	Bingo, Raffles	8,107
Alberta	Bingo, Pulltabs, Raffles, Casino Nights, Other	6,353
British Columbia	Bingo, Raffles, Casino Nights, Other	2,672
Manitoba	Bingo, Pulltabs, Raffles, Other	1,311
New Brunswick	Bingo, Pulltabs, Raffles	820 + 973 permits
Newfoundland	Bingo, Pulltabs, Raffles, Casino Nights, Other	1,580
Nova Scotia	Bingo, Raffles, Casino Nights, Other	1,181
Ontario	Bingo, Pulltabs, Raffles, Other	Not Reported
Prince Edward Island	Bingo, Raffles, Other	42
Saskatchewan	Bingo, Pulltabs, Raffles, Other	3,269

- **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.

RECEIPTS BY GAMES

STATE/PROVINCE	Bingo Gross	Pulltab Gross	Raffles Gross
Alaska	\$67,154,845	\$273,767,221	\$8,449,339
Arizona	\$34,361,152		
Colorado	\$63,607,596	\$114,348,142	\$7,052,711
Connecticut	\$29,421,633	\$8,798,418	\$12,145,188
Illinois	\$93,268,960	\$139,570,980	
Indiana	\$495,035,887	\$57,934,550	\$14,342,337
Kansas	\$26,600,000	\$14,600,000	
Kentucky	\$114,778,050	\$477,025,541	\$6,106,706
Louisiana	\$117,612,700	\$71,242,600	\$2,717,000
Massachusetts	\$97,225,586	\$39,912,429	\$16,824,379
Michigan	\$146,034,939	\$220,230,400	\$59,584,336
Minnesota	\$72,493,000	\$1,327,499,000	\$4,479,000
Mississippi	\$75,596,452	\$10,220,237	
Missouri	\$95,259,804	\$53,361,725	
Nebraska	\$16,686,076	\$68,302,524	\$4,562,701
New Hampshire	\$30,400,000	\$54,100,000	Not Tracked
New Mexico	\$22,188,297	\$9,907,744	\$178,176
New York	\$133,505,612	\$319,441,707	\$6,089,959
North Carolina	\$30,780,755		Not Tracked
North Dakota	\$45,429,902	\$156,630,955	\$3,076,800
Oregon	\$63,131,838		\$5,346,553
Pennsylvania	Not Tracked	Not Tracked	
South Carolina	\$110,413,544		
South Dakota	Not Tracked	Not Tracked	Not Tracked
Texas	\$467,400,000	\$89,000,000	
Virginia	\$243,203,374		\$5,900
Washington	\$128,252,938	\$480,916,062	\$6,543,571
West Virginia	\$21,057,214	\$134,565,063	Included with PT's
Wisconsin	\$21,760,000		\$53,910,000
Alberta	\$281,368,000	\$48,756,000	\$77,896,000
British Columbia	\$127,624,908	Included W/Bingo	\$66,039,863
Manitoba	\$78,500,000	\$9,700,000	\$9,000,000
New Brunswick	\$59,531,441	\$319,253	\$9,286,379
Newfoundland	Not Reported	Not Reported	Not Reported
Nova Scotia	\$85,208,000		\$12,719,000
Ontario	\$1,100,000	\$523,000,000	\$181,000,000
Prince Edward Island	\$13,027,881		
Saskatchewan	\$111,026,692	\$32,607,607	\$24,629,979

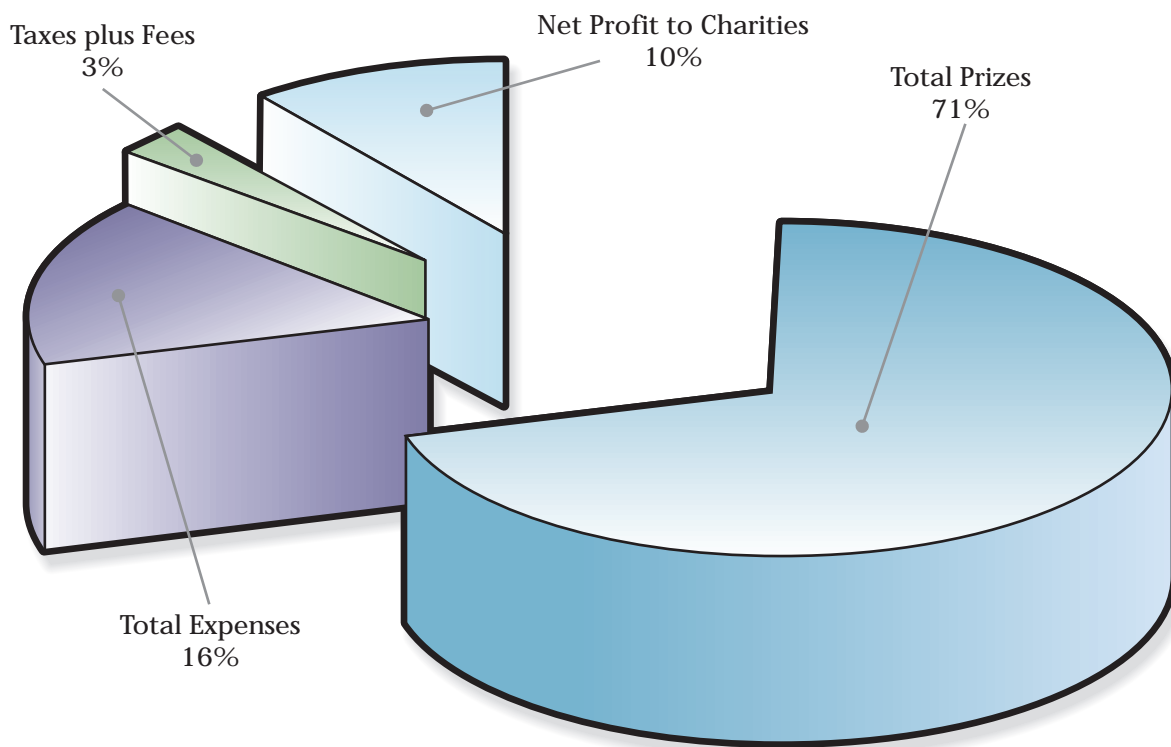
Explanation:

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 2002 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
\$1,645,176	\$351,016,581	\$30,612,915	8.72%
	\$34,361,152	\$333,687	1.00%
	\$185,008,449	\$26,411,612	14.28%
\$1,066,766	\$51,432,005	\$17,279,230	33.60%
\$3,635,666	\$236,475,606	Not Tracked	N/A
\$15,815,719	\$583,128,493	\$73,649,276	12.63%
	\$41,200,000	Not Tracked	N/A
\$9,364,573	\$607,274,870	\$46,011,368	7.58%
\$1,321,700	\$192,894,000	\$20,589,000	10.67%
\$549,166	\$154,511,560	\$32,483,941	21.02%
\$3,401,265	\$429,250,940	\$77,898,614	18.15%
\$23,079,000	\$1,427,550,000	\$123,613,000	8.66%
\$68,644,705	\$154,461,394	\$22,749,745	14.73%
	\$148,621,529	\$17,047,201	11.47%
\$176,912,976	\$266,464,279	\$26,852,283	10.08%
Not Tracked	\$84,500,000	\$10,795,179	12.78%
\$56,335	\$32,330,552	\$3,655,327	11.31%
\$1,379,818	\$460,417,096	\$79,613,669	17.29%
	\$30,780,755	\$3,071,479	9.98%
\$65,533,628	\$270,671,285	\$16,658,661	6.15%
\$195,536	\$68,673,927	\$10,668,551	15.54%
Not Tracked	Not Tracked	Not Tracked	N/A
	\$110,413,544	\$3,027,370	2.74%
Not Tracked	Not Tracked	Not Tracked	N/A
	\$556,400,000	\$32,200,000	5.79%
\$50,520,484	\$299,623,638	\$43,995,682	14.68%
\$273,030,421	\$888,742,992	\$99,224,333	11.16%
Included with PT's	\$155,622,277	\$13,471,886	8.66%
	\$75,670,000	\$34,823,000	46.02%
Totals:	\$7,897,496,924	\$866,737,009	
\$649,543,000	\$1,057,563,000	\$200,101,000	18.92%
\$1,446,278	\$195,111,049	\$69,849,361	35.80%
\$100,000	\$97,200,000	\$15,900,000	16.36%
\$112,128	\$69,249,201	\$14,543,283	21.00%
Not Reported	Not Reported	Not Reported	N/A
	\$97,927,000	\$18,927,000	19.33%
	\$1,100,000,000	\$304,000,000	27.64%
	\$13,027,881	\$2,047,636	15.72%
	\$168,264,278	\$36,193,181	21.51%
Totals:	\$2,798,342,409	\$661,561,461	

AVERAGE DISTRIBUTION OF DOLLARS RAISED THROUGH CHARITABLE GAMING IN THE U.S.



TOP 10 STATES BY GROSS RECEIPTS

STATE	Gross Receipts
Minnesota	\$1,427,550,000
Washington	\$888,742,992
Kentucky	\$607,274,870
Indiana	\$583,128,493
Texas	\$556,400,000
New York	\$460,417,096
Michigan	\$429,250,940
Alaska	\$351,016,581
Virginia	\$299,623,638
N.Dakota	\$270,671,285

TOP 10 STATES BY NET PROCEEDS

STATE	Proceeds
Minnesota	\$123,613,000
Washington	\$99,224,333
New York	\$79,613,669
Michigan	\$77,898,614
Indiana	\$73,649,276
Kentucky	\$46,011,368
Virginia	\$43,995,682
Wisconsin	\$34,823,000
Massachusetts	\$32,483,941
Texas	\$32,200,000

LICENSING FEES & TAXES

STATE/PROVINCE	Total # Licensees	Fees	Taxes	Taxes plus Fees
Alaska	2315	\$467,081	\$2,045,124	\$2,512,205
Arizona	676	\$17,235	\$566,901	\$584,136
Colorado	1448	\$652,766		\$652,766
Connecticut	2172	\$74,720	\$1,305,531	\$1,380,251
Illinois	2300	\$905,970	\$11,751,067	\$12,657,037
Indiana	2184	\$4,102,375		\$4,102,375
Kansas	378	\$20,000	\$679,000	\$699,000
Kentucky	750	\$2,429,099	\$0	\$2,429,099
Louisiana	625	\$210,406	\$758,515	\$968,921
Massachusetts	4275	\$4,010,993	\$5,726,779	\$9,737,772
Michigan	7680	\$394,013	\$18,815,493	\$19,209,506
Minnesota	1503	\$1,177,200	\$56,562,000	\$57,739,200
Mississippi	112	\$79,750	\$1,388,318	\$1,468,068
Missouri	550	\$92,052	\$3,187,204	\$3,279,256
Nebraska	1021	\$453,676	\$2,257,896	\$2,711,572
New Hampshire	520	\$271,126	\$1,759,365	\$2,030,491
New Mexico	164	\$16,400	\$127,107	\$143,507
New York	2152	\$2,146,650	\$3,509,701	\$5,656,351
North Carolina	272	\$27,200		\$27,200
North Dakota	357	\$100,650	\$12,918,512	\$13,019,162
Oregon	420	\$596,579		\$596,579
Pennsylvania	N/A	\$215,000	Sales Tax-N/A	N/A
South Carolina	130		\$13,000,000	\$13,000,000
South Dakota	N/A	N/A	\$21,356	\$21,356
Texas	1421	\$19,900,000	\$1,130,000	\$21,030,000
Virginia	680	\$2,669,734		\$2,669,734
Washington	3092	\$7,613,291	\$44,813,086	\$52,426,377
West Virginia	672	\$1,033,880		\$1,033,880
Wisconsin	8107	\$369,040	\$363,057	\$732,097
Alberta	6353	\$3,008,000		\$3,008,000
British Columbia	2672	\$64,125		\$64,125
Manitoba	1311	\$1,310,186		\$1,310,186
New Brunswick	820 + 973 permits	\$19,930		\$19,930
Newfoundland	1580	N/A		N/A
Nova Scotia	1181	\$1,370,000		\$1,370,000
Ontario	Not Reported	Not Reported		Not Reported
Prince Edward Island	42	\$185,070		\$185,070
Saskatchewan	3269	\$107,950		\$107,950

LICENSING METHODS AND FEES

STATE	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
Illinois	Reg. Operators - \$200 Limited Operators - \$50
Indiana	\$25 to \$25,000 based on gross receipts.
Kansas	\$25 per year
Kentucky	\$100 to \$300 based on gross receipts.
Louisiana	\$75 per year
Massachusetts	\$50
Michigan	\$55 small/\$150 large
Minnesota	Site permits only ranging from \$200 to \$400-Biannually
Mississippi	\$50
Missouri	\$50/Bingo & Pulltab \$25-Special
Nebraska	\$15 to \$50
New Hampshire	\$25 per game date
New Mexico	\$100 Combined license for Bingo/Pulltabs/Raffles
New York	Licensed by Municipal Clerks - \$18.75 Per Occasion
North Carolina	\$100
North Dakota	\$150 Combined License
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 \$53 to \$12,906
West Virginia	\$500 annual \$200 if less than \$20,000 \$100 limited license
Wisconsin	\$10 Per Occasion
Alberta	\$30 per event
British Columbia	\$50 - Class A -- \$25 - Class B
Manitoba	1.5% of gross revenue
New Brunswick	\$25
Newfoundland	1% of prize payout
Nova Scotia	2% of prize value + license fee/\$75-3 yr. license
Ontario	3% of prizes
Prince Edward Island	2% of Prizes
Saskatchewan	\$5 or \$50 - depending on whether prize value exceeds \$1,000

LICENSING METHODS AND FEES

Pulltab	Raffles/Other	Use of Revenue
Same	Same	State General Fund General Fund
Same as Bingo Varies from \$5 to \$75 Reg. Operators - \$500 Limited License - \$50	Same as Bingo Varies from \$5 to \$100 \$200	Agency State General Fund General Revenue Fund
Included in Bingo License Same as Bingo Same as Bingo Included in Bingo Fee \$300-annual Same as Bingo	N/A Same as Bingo Same as Bingo \$10 to \$50-locally assessed \$5 to \$50 per day Site permit - \$150	Agency Agency Agency <i>Bingo/Tabs: Lottery Fund Other: City Issuing Permit</i> Agency & State General Fund State General Fund State General Fund Gaming Commission State General Fund
1 Day Pulltab Only - \$10 \$100 to \$150 \$10 per month See Bingo Same as Bingo - \$25 N/A See Bingo N/A N/A	 \$15 to \$25 See Bingo \$25 With Net Over \$30,000 N/A See Bingo \$50 – Class A \$20 – Class B N/A	State General Fund Not Reported State General Fund Not Applicable NC Bingo Administration Section State General Fund Agency N/A State General Fund N/A State General Fund
Varies by class - ranging from \$544 to \$10,492	Same as Bingo Varies by class - ranging from \$53 to \$1370 \$500 annual \$50 limited license \$25	Agency Agency Criminal Inv. Division State General Fund
\$10 per set	\$150 to \$10,000	Agency
None \$10 \$10 per deal or box 3% of prizes + 5% of gross selling price per box. \$20	1.5% of gross revenue \$25 per event Raffles - 1% of prize payout Other - 1% of prize payout or \$5 per wheel or game per event. Same as Bingo 3% of prizes Same as Bingo	Agency Lotteries Commission/Province's Consolidated Revenue Fund Agency General Revenue Not Reported Provincial Treas. Provincial Gov. General Revenue Fund

TAXATION AND ADMINISTRATIVE FEE METHODS

STATE	Bingo Method of Taxation/Fees
Alaska	1% fee on net profit if gross receipts exceed \$20,000
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
Connecticut	1.2% of net sales paid by manufacturers and suppliers
Illinois	.5% of gross receipts-less prizes 5% of gross proceeds
Indiana	None
Kansas	.002 per face sold by distributors to licensees
Kentucky	.004% fee on gross receipts
Louisiana	5% of sale price
Massachusetts	5% of gross receipts
Michigan	
Minnesota	8.5% of net receipts (Plus a progressive tax on gross receipts from pulltab games, tipboards & interest)
Mississippi	Class A - 1% Class B & C - 1/2%
Missouri	2/10 of 1 cent per bingo face paid by suppliers
Nebraska	3% of gross receipts
New Hampshire	7% winner take all games only paid by player
New Mexico	3% of net
New York	3% of net profits
North Carolina	None
North Dakota	5% state sales tax plus 1% city sales tax (optional), & gaming tax.
Oregon	None
Pennsylvania	Not Applicable
South Carolina	16.5 cents per sheet of face value of card purchased
South Dakota	5% paid by distributor.
Texas	3% tax on rent income pd. by lessor. 5% fee on prizes paid by player.
Virginia	1.25% fee on gross receipts
Washington	5% of net receipts (gross minus prizes)
West Virginia	None
Wisconsin	1% of gross receipts up to \$30K; then 2% of gross receipts
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
Ontario	License Fees Only
Prince Edward Island	License Fees Only
Saskatchewan	License Fees Only

PulltabS	Raffles/Other	How Revenue is Used
3% tax on ideal net of each pulltab series.	1% of net proceeds	State General Fund
Same as Bingo	Same as Bingo	State General Fund Bingo-Raffle Cash Fund for regulation purposes.
.10% of gross receipts per deal		State General Fund
5% of gross proceeds	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
1% of face value of tickets in each game.		Not Applicable
Same as Bingo	Same as Bingo	1/3 to Agency - 2/3 to State General Fund
3% of ideal net	5%	Agency
10% of ticket gross	5% of gross receipts	Bingo: 3/5 to General Fund; 2/5 to Lottery. Pulltabs: 50% to Lottery; 50% to Local Aid Fund
40% of net profit (Built into cost of box)		Raffles/Other: 100% to General Fund Administration of program and State General Fund.
1.7% of gross receipts	Same as Bingo	State General Fund
2.5%	2.5%	State General Fund
2% of retail sales value paid by suppliers		Education Fund
10% of definite profit which is equal to	2% of gross receipts	40% Cash Fund, 60% State General Fund
2.5% of gross proceeds		Sweepstakes Fund for Education
\$15 per deal paid by organization		State General Fund
3% of net	3% of net	Agency & Municipalities
5% of net profits	2% of net profits over \$30,000	Not Applicable
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	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	97% to State General Fund 3% of gaming & excise tax to local law enforcement.
6% sales tax by org. w/o exemption	Not Applicable	Not Applicable
Not Applicable	Not Applicable	Not Applicable
Same as Bingo	Same as Bingo	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	1.25% fee on gross receipts	Agency Operational Budget
5% of gross or 10% of net receipts (commercial), but 10% of net receipts for non-profit organizations.	5% of net receipts for raffles over 10,000 20% of gross for card rooms	Local gambling tax to City or County.
	2% of net receipts for amusement games	
Retail value fee is 20% of wholesale price of games, paid by distributor.	Same as Pulltabs	Criminal Investigation Division
Not Applicable	None	Property Tax Relief

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".

The table entitled "Total Licensees, Fees and Taxes" (page 13) 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" (pages 14/15) 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" (pages 16/17) 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	Total Staff	Agency Budget
Alaska	7	\$620,269
Arizona	7	\$292,204
Colorado	10	\$1,100,000
Connecticut	24	\$1,900,000
Illinois	28	\$3,260,900
Indiana	14	\$504,000
Kansas	4	Not Reported
Kentucky	44	\$3,460,800
Louisiana	20	\$1,061,500
Massachusetts	25	\$1,026,000
Michigan	28	\$7,570,000
Minnesota	30	\$2,283,000
Mississippi	17	\$1,400,000
Missouri	12	\$603,428
Nebraska	31	\$2,059,552
New Hampshire	8	\$447,121
New Mexico	1	Not Reported
New York	11	\$2,200,000
North Carolina	1	\$41,485
North Dakota	17	\$781,000
Oregon	7	\$661,295
Pennsylvania	1	N/A
South Carolina	20	Not Reported
South Dakota	N/A	N/A
Texas	48.5	\$2,780,000
Virginia	18 FTE/9-PTE	Not Reported
Washington	176	\$12,991,517
West Virginia	18	Not Specified Amount
Wisconsin	12	\$448,000
Alberta	Not Reported	Not Reported
British Columbia	117	\$15,400,000
Manitoba	47	\$3,800,000
New Brunswick	15	\$1,300,000
Newfoundland	8	\$350,000
Nova Scotia	38	N/A
Ontario	Not Reported	Not Reported
Prince Edward Island	3	Not Reported
Saskatchewan	32	N/A

Source of Agency Budget

General Revenue Fund
 General Revenue Fund
 License and Administration Fees
 General Revenue Fund & Division of Special Revenue Budget
 General Revenue Fund
 License Fees
 Bingo Enforcement Taxes
 Fees on Gross Receipts & License Fees/Late Fines & Adm. Fees
 91% Self-Generated - Remaining Gen. Fund & Dept.
 2/5 of Bingo Tax & 50% of Cost of Tickets Sold to Organizations
 License Fees, Pulltab Revenue
 General Revenue Fund
 General Revenue Fund, Fees and Taxes
 License Fees - Admission Fees-Reimbursable Costs
 Gaming Taxes and License Fees
 General Revenue Fund
 General Revenue Fund
 5% License Fee from Bell Jar Ticket Sales
 License Fees
 General Revenue Fund
 License and Report Fees
 N/A
 Percentage of Bingo Taxes Collected
 N/A
 General Revenue Fund
 Audit & Administration Fees
 License Fees/ID Stamps/Fines
 Retail Value Fees/License Fees
 General Revenue Fund

 License Fees
 General Revenue Fund
 License & Registration Fees
 Lottery Commission Budget
 License Fees
 General Revenue Fund/Fees
 Not Reported
 License Fees
 General Revenue Fund

News Clips from the 2003 Legislative Sessions

EFFORTS AT GAMBLING EXPANSION GENERALLY FAIL

In 2003, approximately 27 state legislatures considered bills to expand gambling.

Most of the initiatives were touted as partial solutions to the fiscal crises gripping most state governments, and most involved the legalization of electronic gambling devices (slot machines). With the exception of Louisiana, which permitted slots at one more racetrack, and Indiana, which authorized an additional riverboat, only the Maine legislature actually passed a bill to expand gambling. The bill was vetoed by the Governor, although the issue is on the ballot in November. By all accounts, the issue will continue to be hotly debated in 2004.

MINNESOTA AND OREGON PERMIT LINKED BINGO

Legislatures in Minnesota and Oregon passed bills to permit charities to develop in-state linked bingo games. Rules must be adopted in both states before the games may begin. Currently, Washington and the District of Columbia are the only U.S. jurisdictions where linked bingo is operated, although linked bingo is played in several Canadian provinces.

OHIO PASSES BINGO REFORM LEGISLATION

After more than 10 years of debate, the Ohio General Assembly recently passed legislation to more strictly regulate bingo, particularly instant bingo (pull-tabs). Under the new legislation, charities, veteran's, fraternal and sportsmen's organizations are permitted to conduct bingo and sell instant bingo tickets only if they have obtained a license from the Attorney General. The legislation changes the reporting requirements for organizations and for the first time, requires all distributors and manufacturers of bingo supplies to obtain licenses.

INCREASED TAX ON CHARITY GAMING NARROWLY DEFEATED IN ALASKA

In response to a budget deficit in Alaska, the Governor proposed a significant increase in the tax on charity gaming. The proposed tax, which vacillated between 5% and 8% of gross receipts, was defeated in the last days of the session after operators repeatedly stressed that the increased tax would significantly reduce the money available to their charitable beneficiaries.

REPORTING PERIODS

STATE/PROVINCE	Dates
Alaska	1/1/01-12/31/01
Arizona	7/1/01-6/30/02
Colorado	1/1/02-12/31/02
Connecticut	7/1/01-6/30/02
Illinois	7/1/01-6/30/02
Indiana	7/1/01-6/30/02
Kansas	7/1/01-6/30/02
Kentucky	1/1/01-12/31/02
Louisiana	7/1/01-6/30/02
Massachusetts	1/1/02-12/31/02
Michigan	10/1/01-9/30/02
Minnesota	1/1/02-12/31/02
Mississippi	7/1/01-6/30/02
Missouri	7/1/01-6/30/02
Nebraska	7/1/01-6/30/02
New Hampshire	7/1/01-6/30/02
New Mexico	1/1/02-12/31/02
New York	1/1/02-12/31/02
North Carolina	1/1/02-12/31/02
North Dakota	7/1/01-6/30/02
Oregon	1/1/02-12/31/02
Pennsylvania	1/1/02-12/31/02
South Carolina	1/1/02-12/31/02
South Dakota	7/1/01-6/30/02
Texas	1/1/02-12/31/02
Virginia	10/1/01-9/30/02
Washington	7/1/01-6/30/02
West Virginia	1/1/02-12/31/02
Wisconsin	1/1/02-12/31/02
Alberta	4/1/01-3/31/02
British Columbia	4/1/01-3/31/02
Manitoba	4/1/03-3/31/03
New Brunswick	4/1/01-3/31/02
Nova Scotia	4/1/01-3/31/02
Ontario	1/1/00-12/31/00
Prince Edward Island	4/1/02-3/31/03
Saskatchewan	4/1/02-3/31/03

STATE/PROVINCE	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 - 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
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.
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, Part I, Chapters 17-30
Massachusetts	Mass. General Laws Chapter 10, Sections 37-40; Chapter 271, Section 7A
Michigan	Bingo Act: Michigan Act 382 of the Public Acts of 1972, as amended. Penal Code: Michigan Act 328 of the Public Acts of 1931, as amended.
Minnesota	Minnesota Statute 349.11-349.23
Mississippi	97-33-50 through 97-33-203
Missouri	MO Constitution Article III, Section 39a, Chapter 313 - Reg. 11 CSR 45-30
Nebraska	NE Revised Statutes, Sections 9-201 to 9-266 NE Bingo Act; Sections 9-301 to 9-356, NE Pickle Card Lottery Act; Sections 9-401 to 9-437, NE Lottery & Raffle Act; Sections 9-601 to 9-635, NE County & City Lottery Act; Regulations: Title 316, Chapter 35
New Hampshire	RSA 287-A Raffles; 287-D Games of Chance; 287-E Bingo & Lucky 7
New Mexico	Section 60-2B-2 NMSA 1978 & Reg. No. 2B-3 thru 2B-9F
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
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, Texas Adm. Code Title 16 Part 9 Chapter 402
Virginia	VA Statutes 18.2 340.15-38, 2.2-2455-6, 2.2-905-6, 11 VAC 15-2210 et.seq.
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, 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	Criminal Code of Canada Section 207(1)(b) and 207(2), Newfoundland & Labrador Regulations
Nova Scotia	Gaming Control Act, 1994-95
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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