

Emergency Rule
LSA Document #10-119(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 213. Statutory authority: [IC 4-30-3-9](#). Effective February 23, 2010.

SECTION 1. The name of scratch-off game number 213 is "Taxes Paid".

SECTION 2. Tickets in scratch-off game number 213 shall sell for five dollars (\$5) per ticket.

SECTION 3. (a) Each ticket in scratch-off game number 213 shall contain a total of twenty-five (25) play symbols and twenty (20) prize symbols located under a scratch-off material covering the game play data area.

(b) Each play symbol includes a caption that corresponds with and verifies the play symbol as follows:

1	2	3	4	5	6	7	8	9	10	
ONE	TWO	THR	FOR	FIV	SIX	SVN	EGT	NIN	TEN	
11	12	13	14	15	16	17	18	19	20	
ELV	TLV	TRN	FRN	FTN	SXT	SVT	ETN	NTN	TWY	
21	22	23	24	25	26	27	28	29		
TWN	THT	TWR	TWF	TWV	TWS	TSN	TWE	TNI	WIN	WINALL

(c) Each prize symbol includes a caption that corresponds with and verifies each prize symbol as follows:

\$1.00	\$2.00	\$3.00	\$5.00	\$10.00	
ONE	TWO	THREE	FIVE	TEN	
\$15.00	\$20.00	\$25.00	\$40.00	\$50.00	
FIFTEEN	TWENTY	TWY FIVE	FORTY	FIFTY	
\$100	\$500	\$1,000	\$4,000	\$10,000	\$100,000
ONE HUN	FIVE HUN	ONE THOU	FOR THOU	TEN THOU	ONE HUN THOU

(d) If a question arises as to a play or prize symbol, the caption that corresponds with the play or prize symbol will be used for final clarification.

(e) The game play data area of each ticket in scratch-off game number 213 shall be divided into two (2) distinct game areas as follows:

- (1) An area labeled "WINNING NUMBERS" that contains five (5) play symbols.
- (2) An area labeled "YOUR NUMBERS" that contains twenty (20) play symbols and twenty (20) prize symbols that correspond with and appear to the right of each play symbol.

SECTION 4. Each ticket in scratch-off game number 213 shall contain a retailer validation code in the game play data area. The retailer validation code verifies instant winners in this game for prizes up to five hundred ninety-nine dollars (\$599). The retailer validation code that corresponds with and verifies each of these winners is as follows:

RETAILER VALIDATION CODES

FIV	\$5
TEN	\$10
FTN	\$15
TWY	\$20
FRY	\$40
FTY	\$50
HUN	\$100
FHN	\$500

SECTION 5. The:

- (1) retailer validation code;
- (2) game/pack/ticket number; and
- (3) validation number;

are for commission or retailer use only and cannot be used or played as a play or prize symbol to win a prize.

SECTION 6. (a) To play a ticket in scratch-off game number 213, the ticket must be validly purchased and the scratch-off material covering the game play data area must be fully removed.

(b) If any of the play symbols in the area labeled "YOUR NUMBERS" matches a play symbol in the area labeled "WINNING NUMBERS", the ticket holder is entitled to win a prize in the amount represented by the prize symbol that is located next to and that corresponds with the matching play symbol.

(c) If the "  " (DOLLAR) play symbol is revealed in the area labeled "YOUR NUMBERS", the

WIN

ticket holder is entitled to win the prize amount located next to and corresponding with the play symbol.

(d) If the "  " (STAR) play symbol is revealed in the area labeled "YOUR NUMBERS", the

WIN ALL

ticket holder is entitled to win the twenty (20) prize amounts.

SECTION 7. The commission will pay standard federal and state withholding taxes on all one hundred thousand dollar (\$100,000) prizes, which increases the total value of the top prize to one hundred thirty-nine thousand six hundred six dollars (\$139,606). The prize winner shall be responsible for all other tax liabilities on the one hundred thousand dollar (\$100,000) top prize or any other prize amount.

SECTION 8. (a) The approximate number of possible prizes and the estimated odds for each prize level are as follows:

PRIZE STRUCTURE

PRIZE	ODDS 1 IN:	# OF WINNERS*
\$5	9.09	369,600
\$10	11.11	302,400
\$15	200.00	16,800
\$20	25.00	134,400
\$40	200.00	16,800
\$50	320.00	10,500
\$100	800.00	4,200
\$500	6,666.67	504
\$1,000	20,000.00	168
\$4,000	210,000.00	16
\$10,000	280,000.00	12
\$139,606	280,000.00	12
TOTAL	3.93	855,412

*Based upon 3,360,000

Total value of all prizes*: \$11,708,272

Prize payout: 69.69%

Overall odds: 1 in 3.93

Approximate print quantity: 3,360,000 (-3%/+1%)

(b) The approximate number of prizes and the estimated odds provided in subsection (a) are calculated based on an approximate total print quantity of tickets. The actual quantity of tickets printed will vary from the approximate print quantity of tickets within a range of minus three percent (-3%) to plus one percent (+1%). The actual number of prizes and the odds for each prize amount will vary depending on the actual quantity of tickets.

(c) If the print quantity of tickets is changed during production of this game or due to subsequent reorders of the game, the ratio of prizes to the quantity of tickets printed will be proportionately maintained so that the overall odds and prize payout percentage will reasonably approximate the values provided in subsection (a).

SECTION 9. Prize availability is subject to demand for the game. The availability of tickets for sale depends on retailer orders for tickets and not all tickets may be made available for sale prior to game closing. Packs of tickets delivered to a retailer may be returned to the commission under [65 IAC 3-4-1\(b\)](#) and any ticket returned to the commission may not subsequently be made available for sale.

SECTION 10. If the director determines an end date for a scratch-off game under [65 IAC 4-2-3\(a\)](#), tickets in that game may remain on sale during the game closing process even if all prizes have been claimed. The game may be closed prior to all prizes being awarded.

SECTION 11. [65 IAC 4-1](#) through [65 IAC 4-3](#) apply to scratch-off game number 213, "Taxes Paid".

SECTION 12. This document expires sixty (60) days after the last claim date established for scratch-off game 213.

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