

Charity Gaming Basics

**A Reference Guide for Charity Gaming in
Indiana**

2022



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Is Charity Gaming Legal?

Yes, under certain circumstances charity gaming is legal in Indiana. The Commission regulates and enforces charity gaming activities. Only qualified tax-exempt organizations who have received 501c status from the IRS may conduct charitable gaming activities in Indiana. These gaming activities are limited to bingo, raffles, a casino game night, a festival activity, the sale of pull-tabs, punchboards, or tip boards and other activities that have been approved by the Indiana Gaming Commission.

It is very important that your activities are within the scope of the law. All legislative and administrative rules and regulations apply to both licensed and non-licensed charity gaming activities. Understanding the provisions of the law ensures your privilege to conduct games for charity and will prevent you from being subject to civil or criminal penalties.

Your responsibilities are:

- You must be qualified and approved by the Indiana Gaming Commission.
- You must apply for and post a valid license with applicable endorsements.
- You must stay within the game and prize limitations.
- Your operators and workers at these activities must meet statutory guidelines.
- All charity gaming license applications must be signed by your organization's presiding officer and secretary.
- The proceeds from charity games must be used for your organization's lawful purpose.
- You must maintain separate accounting records and make the appropriate financial reports.
- If 90 percent or more of your organization's gross receipts are from charity gaming (less prize payouts) you must donate at least 60 percent of your gaming income (less prize payouts) to other qualified organizations. (90/60 rule)
- You must purchase licensed supply from a distributor or manufacturer licensed by the Commission.
- You must comply with I.C. 4-32.3-5-23 and may only accept cash, debit cards or checks to purchase chances or entries into the charity gaming activities. After July 1, 2022, Charitable Government Services Organizations as defined in I.C. 4-32.3-2-12.5 may qualify to accept Credit Card purchases in compliance with I.C. 4-32.3-5-23.
- You must understand that conducting charity gaming activities via the internet is prohibited nor can a qualified organization conduct any charity gaming activities via an online fundraising or raffle platform. You may only advertise your events over the internet or broadcast your drawing at your location over the internet.
- Ensure that Indiana licensed distributors must purchase all licensed supplies from Indiana licensed manufacturers.

Please remember that a wager is the risk of money or other property for gain, based in whole or in part on chance. A wager does not include participating in a contest of skill, speed, strength, or endurance in which awards are made only to those participating in those activities.

Which Organizations Qualify?

Your organization may conduct legal charity gaming activities if it is a bona fide religious, educational, senior citizen, veteran, or civic/fraternal/charitable organization operating in Indiana and is exempt from taxation under Section 501 of the Internal Revenue Code.

The tax-exempt organizations that are eligible to engage in Indiana charity gaming activities are defined in Indiana Code 4-32.3-2. A brief description of these organizations follows.

Bona Fide Charitable Organization

An organization operating in Indiana that is not for pecuniary profit and is exempt from federal income taxation under Section 501(c) of the Internal Revenue Code.

Bona Fide Civic Organization

A branch, lodge or chapter of a national organization or state organization, or a local organization that is a nonprofit organization and is primarily operated for civic, fraternal, or charitable purposes.

Bona Fide Fraternal Organization

A type of bona fide civic organization that:

- (1) is a branch, lodge, or chapter of a national organization; and
- (2) exists for the common charitable purposes, brotherhood, and other interests of its members.

Bona Fide National Foundation or Organization

A national foundation or organization refers to a foundation or organization that:

- (1) operates without profit to the organization's members;
- (2) is exempt from taxation under Section 501 of the Internal Revenue Code;
- (3) has a national membership; and
- (4) has been continuously in existence in Indiana for at least one (1) year.

Bona Fide Out-of-State Charitable Organization

An out-of-state charitable organization refers to an organization that:

- (1) operates without profit to the organization's members;
- (2) is exempt from taxation under Section 501 of the Internal Revenue Code;
- (3) has a constitution, articles, charter, or bylaws that contain a clause that provides that upon dissolution all remaining assets shall be used for the nonprofit's stated purposes; and
- (4) is otherwise ineligible to obtain a charity gaming license in Indiana.

Bona Fide Political Organization

A party, committee, association, fund, or other organization organized and operated for directly or indirectly accepting contributions and making expenditures for an exempt purpose (as defined in Sec. 527 of the Internal Revenue Code). These organizations are the Democratic Party, the Republican Party, an independent party, etc. Note: A political candidate's committee is not a political organization by this definition.

Bona Fide Veterans Organization

A local organization or a branch, lodge, or chapter of a state or national organization chartered by the United States Congress and is a nonprofit organization. The members of the organization are or were

members of the United States armed forces. The purpose of the organization is for the mutual support and advancement of the organization's membership and patriotic causes.

Note: Any hospital licensed under I.C. 16-21, a health facility licensed under I.C. 16-28, or a psychiatric facility licensed under I.C. 12-25 may conduct charitable gaming activities only under certain circumstances.

Also, being exempt from taxation under Section 501 of the I.R.C. does not ensure that your organization is eligible to conduct legal gaming activities. Some types of organizations that do not qualify are federal credit unions, pension trusts, and, generally, those organized primarily for social, scientific, or literary purposes.

What Are Legal Gaming Activities?

Qualified tax-exempt organizations may conduct certain types of legal gaming activities in the State of Indiana.

These activities include bingo, raffles, casino game night, festivals, and other approved gaming activities such as guessing games and water races as well as the sale of pull-tabs, punchboards, and tip boards at these activities. Individuals participating in licensed activities must be at least 18 years old. Definitions for most of these activities begin below.

Bingo

A bingo game is played with regulation bingo cards, sheets, or pads. A player covers the numbers called out by the announcer. The winner of each game is the player who is the first to properly cover the announced pattern of squares on the card.

Raffle

A raffle is a game where one or more persons buys a raffle ticket to win prizes. Winners are determined by drawing a ticket stub out of a container that holds the ticket stubs of all the tickets sold for the raffle. Sporting activities may not be used in any way to determine a raffle winner.

Pull-Tab

A pull-tab is a single folded, banded ticket, or two-ply card with a perforated break-open tab that has a hidden symbol that determines the winner. The prize must be fully described on the inside of the ticket.

Punchboard

A punchboard is a card or board that contains a grid or sections that hide the random opportunity to win a prize based on the results of punching a single section to reveal a symbol or prize amount.

Tip Board

A tip board is a board, a placard, or other device marked off in a grid or column, with each section containing a hidden symbol or number that determines a winner.

Other Games

Other types of games that may be licensed include cards, dice, wheel games (roulette) and spindles (wheel of fortune type games).

Midway-Style Games and Games of Skill

The games described previously are monitored by the State of Indiana. Midway-style games and games of skill are not regulated by the charity gaming law. Examples of these types of games are:

- Cranes - win what the crane lifts
- Games of skill - darts, basketball, trivia, water gun races, coin plate or ring toss, golfing, target shooting, etc.

These games do not require any type of licensing or notification from the Charity Gaming Division of the Indiana Gaming Commission.

Auctions

Auctions (silent or live) are the sale of items to the highest bidder. They are not regulated by the charity gaming law and do not require any type of gaming license from the Commission.

However, an auction referred to as a Chinese Auction does require a Charity Gaming License with a Raffle Endorsement or an Exempt Event notification with a Raffle Endorsement. It is an auction where the items involved are on display with a receptacle in front of the auction item. Participants purchase tickets that they place into the receptacle and the winner of the auction item is determined by an approved Operator drawing a ticket out of the receptacle and the owner of that ticket wins the prize. It is different than a regular auction in that the action determining the winner is chance. The winning ticket is drawn from the receptacle.

First Time Applicants Must File Form CG-QA

To conduct any type of charity Gaming, your organization must first be qualified with the Charity Gaming Division of the Indiana Gaming Commission. To do this, you must:

- Complete Form CG-QA, Charity Gaming Qualification Application.
- Attach a copy of the organizations Federal Determination Letter, aka 501 (c) letter.
- Attach a copy of the organization's bylaws and /or Articles of Incorporation (see info below).
- Mail all documents to the Charity Gaming Division using the address at the bottom of the CG-QA form.

The bylaws and/or articles of incorporation supplied must contain a few key pieces of information which may be found in one document or a combination of both documents. The required information is:

- 1- The organizations purpose
- 2- A description of members (how does someone become a member, membership dues etc.)
- 3- A description of the organization's officers (title and duties)
- 4- A dissolution clause

This Form CG-QA, which requires no fee, has been designed to obtain relevant information about your organization and will be reviewed to determine if your organization is qualified to conduct charity gaming activities. Once your organization has been approved, you will be notified via email.

If you have not filed Form CG-QA and are seeking an Annual, Single Activity or Festival License, send in the completed Form CG- QA and a completed license application at the same time.

Form CG-QA will be filed by your organization only once unless the organization ceases to conduct gaming activities for a period of three years or more. If any changes (such as new officers) are needed, it is your responsibility to forward this information to the Charity Gaming Division.

Once your organization has been approved, you may need to obtain a license for a particular activity. Under certain circumstances a license may not be required.

What Do I Do After I File Form CG- QA?

If your games exceed the prize limitations discussed previously with respect to an Exempt Activity Notification, you must complete either an Annual Activity License or Single Activity License or Festival Activity License with an endorsement for the type of activity you wish to conduct. The applications are due at least 45 business days before your scheduled activity. This will allow time to process your application and email a license to your organization.

When No License is Required IC4-32.3-4-3

A qualified organization is not required to get a charity gaming license if all the following criteria are met:

- They want to conduct a charity gaming activity.
- The total fair market value of **all prizes** awarded at the activity is not more than \$2,500 for a single activity and not more than \$7,500 total for all non-licensed activities during a calendar year:
 - Total fair market value includes cash, gift cards or merchandise purchased by or donated to the organization.
 - Including the sale of pull-tabs, punchboards, and tip boards sold at the activity, and
- The organization registers with the Commission at least 14 business days before the activity using the CG-EN form.

The fair market value of prizes is the retail (purchase) price of the item(s) given as the prize when the prize is not money. This applies regardless of whether the prize is purchased or donated for the activity. If the prize given is money, then the value of the prize is the sum of money regardless of any losses by the player.

Question: We want to raffle off a donated handmade quilt. How do we figure the value of the quilt?

Answer: Try checking with your local flea markets, stores, catalogs, etc., to determine the cost of comparable quilts.

Organizations that conduct activities that are not required to be licensed must maintain accurate records of all financial transactions of the gaming activity.

A qualified organization licensed by the Hoosier Lottery to purchase Hoosier Lottery pull-tabs is not required to get a charitable gaming license to sell Hoosier Lottery pull-tabs.

How to Register for Non-Licensed Activities

To conduct a gaming activity without a license, your organization must register with the Commission at least 14 business days before the activity by filing Form CG-EN, Exempt Activity Notification. The following information must be supplied with this application:

- Name of your organization.
- Location, date, and time of your gaming activity
- Type of activity to be held (bingo, casino game night, raffle, guessing games, water races or pull tabs, punchboards, and tip boards).
- The name(s) of the activity's operator(s).
- Total value of all prizes to be awarded at the non-licensed activity; and
- Total value of all prizes awarded at all non-licensed charity gaming activities during the same calendar year

A validated copy of the Form CG-EN, Exempt Activity Notification must be posted at the non-licensed activity.

Organizations who conduct activities that are not required to be licensed must maintain accurate records of all financial transactions of the gaming activity.

Question: We want to raffle off a TV worth \$600. Do we need a license?

Answer: No license will be required if you have not exceeded the \$7,500 maximum prize total for the calendar year, and you file Form CG-EN, Exempt Activity Notification with the Commission at least 14 business days before the activity. Remember, a validated copy of Form CG-EN must be posted at your activity.

Question: We've already held two non-licensed activities this year:

- A bingo activity, where the total prizes were, \$2,500; and
- A raffle activity, where the total prizes were \$2,500.

Is there a limit on the number of non-licensed activities we can hold this year?

Answer: Yes. Your organization can only award up to \$7,500 for the calendar year at non-licensed (Exempt) gaming activities. Since you have already awarded \$5,000, you can award no more than \$2,500 at any other non-licensed activity(s) you want to hold during the rest of the year.

Question: We've held one non-licensed bingo activity and two non-licensed raffle activities and have given away \$7,500 in prizes so far this year. Do we have to get a license for the raffle we plan to hold next month?

Answer: Yes. Since you have already reached the \$7,500 maximum amount that can be awarded in prizes each calendar year without being required to have a gaming license, you will have to be licensed for any additional gaming activities for the remainder of the year.

Question: Will we be allowed to have a non-licensed raffle and bingo activity on the same day if the prize totals are under \$7,500 for each activity?

Answer: No. Only one gaming activity may be held each day, regardless of whether a license is required.

Question: We want to hold a non-licensed Casino Game Night activity, playing cards, dice games; spindle games and roulette. Do we need a license if we keep the prize total under \$2,500?

Answer: No. You will not be required to have a license if you have an approved Form CG-EN on file, you have not exceeded the \$7,500 maximum prize total for the year, and you have held no more than five other Casino Game Night activities during the year. A validated copy of Form CG-EN must be posted at your activity.

Eight Types of Licenses Available

Annual Activity License IC 4-32.3-4-5

The Annual Activity License allows the organization to conduct the approved activities as often as permitted during the time of licensure. Application is due to the Commission at least 45 business days before the first event of the license period.

Single Activity License IC 4-32.3-4-6

The Single Activity License allows the organization to conduct an approved activity on a specific date, time, and location. Application is due to the Commission at least 45 business days before the event.

Festival License IC 4-32.3-4-7

The Festival license allows the organization to conduct a Festival activity for up to 5 days in length. The Festival license allows you to play Bingo, Casino Game Night activities, Raffle drawings, water races, guessing games and sell pull-tabs, punchboards, and tip boards during this event. You are allowed to conduct three festivals per year but cannot conduct these activities consecutively. Application is due to the Commission at least 45 business days before the event.

Convention License IC 4-32.3-4-10

The Convention License allows an organization hosting a national convention in Indiana to obtain a license to conduct a raffle activity at their convention. It is limited to a raffle only. The cost of this license is \$250 per raffle event. No separate and segregated checking account is required. No raffle tickets may be sold outside of the State of Indiana. Application is due to the Commission at least 21 business days before the event.

Candidate Committee License IC 4-32.3-4-12

The Candidate Committee License allows the committee to host a raffle activity only. No other gaming activities are allowed under this license. This is different from a Political Organization. A Candidate Committee may be Joe Kerr for Mayor. A Political Organization may be the Freeman County Democrats. No separate and segregated checking account is required for this license. Application is due to the Commission at least 45 business days before the event.

Three-Year Annual Activity License IC 4-32.3-4-15 and IC 4-32.3-4-16

This license is restricted to veteran's organizations only. While it is a three-year license the organization is required to submit financial records at the end of each license year and remit an

anniversary fee at the end of each year of this three-year license. Application is due to the Commission at least 45 business days before the first event of the license period.

Two-Year Casino Game Night License IC 4-32.3-4-5.5

This license is restricted to a single civic organization in an Indiana county that has less than four Annual Licenses with a Casino Gaming Night endorsement licenses. This license is issued in October of odd numbered years by the Commission. Application is due to the Commission at least 45 business days before the first event of the license year.

Annual Affiliate License IC 4-32.3-4-8

An Annual Affiliate License (AAL) is available to National Organizations located outside Indiana. At the time they apply, the national organization will designate the Indiana affiliates (chapters) to include on their license as the AAL license. These affiliates will have the opportunity to apply for a bingo and/or a raffle activity using a CG-AN, Activity Notification form. The AAL license will be valid for a one (1) year period. Application is due to the Commission at least 45 business days before the first event of the license year.

Expedited Application Process and Fee IC 4-32.3-6-2

An organization may request the Commission to expedite the review of its charity gaming application to 10 business days by paying an expedited application fee at the time of the filing. This separate fee must be paid from the qualified organization's separate and segregated checking account. The completed application must be received by the Commission at least 10 business days before the event.

The fee for this expedited process is \$100 for the qualified organization's initial application. Or, \$100 or ten percent of the organization's renewal fee for the license, whichever is the greater. As an example, if your renewal fee for the license you are requesting to be expedited is \$2,500, your fee for expediting the review would be \$250.

Additionally, this expedited process is not applicable to an application for an Exempt Activity, Special Permission Bingo, Amendments, and first-time applications requesting a Bingo or Casino Game Night endorsement. Qualification Applications may be expedited if they are accompanied with an Annual Activity License Application or a Single Activity License Application.

Limitations on When You can Conduct these Activities

When Activities May Be Held with an Annual Activity License?

Raffle, Pull-Tab, Punchboard and Tip Board activities may be conducted 24 hours per day, seven days per week.

Organizations conducting all other types of Annual Activity Licenses such as a 3-year Veteran's License are limited in the total number of gaming activities they may hold each week (Sunday through Saturday). Generally, gaming activities may be held for up to a total of three days a week. You may conduct up to three allowable activities during a calendar week (Sunday through Saturday).

Your organization is limited to holding only one allowable activity each day. For example, if you hold bingo from 10 a.m. to 2 p.m. on Monday, then you cannot have a Casino Game night later that evening. Also, only one organization can conduct an activity on the same day at the same location. Not more than one qualified organization may conduct an allowable activity on the same day at the same location. In other words, you may not have a euchre game the same night that another organization renting (donated) the facility for a bingo activity under their license (combine efforts with another organization and share the profits of a single bingo activity).

This license must be renewed each year by submitting a CG-AL application.

If your organization possesses an Annual Activity License with more than one endorsement you must plan your multiple gaming activities around the three-day limitation that applies to all organizations. For instance, your organization has an Annual License with a Bingo Endorsement for Mondays, Wednesdays, and Fridays of each week. If your organization wants to hold a Casino Game Night on a Saturday, you must "drop" one of the three bingo days during that week so that you will not go over the three-day weekly limit. A written statement or Amendment (CG-AM) telling us which day your organization will not be holding bingo must be sent along with the Casino Game Night License Application before that license can be issued.

Question: We are licensed to play bingo three nights a week. We want a Festival license for Thursday, Friday, Saturday, and Sunday. Will this affect the number of nights we can play bingo?

Answer: Yes. A week runs from Sunday through Saturday. You are limited to three gaming activities each week (exception: up to three times a year you may have a five-day festival). Since you are having a Festival activity three days of the first week, you must drop your three bingo days that week. You will have to drop one of your bingo days the second week since you're having a Festival activity on Sunday of that week.

When Activities May Be Held with a Single Activity License?

Because this Single Activity License is only valid for a specific date, timeframe, and location, you must apply for a separate license at least 45 business days before activity you wish to hold. Not more than one qualified organization may conduct an allowable activity on the same day at the same location. In other words, you may not combine efforts with another organization and share the profits of a single bingo activity.

You may hold up to six Single Activity licensed activities with a Casino Game Night Endorsements per year. Additionally, you may conduct up to three Festival licenses (up to 5 days per Festival activity), and any Exempt Activity Notification activities held during a calendar year.

Limitations on Where You can Conduct these Activities

Facilities

Charitable gaming activities may be held in Indiana facilities that you own, rent, lease or are donated to you.

A facility that is owned, rented, or donated may be used for up to three days or up to five days per week for a festival. For example, you own a hall that you rent to others for wedding receptions, dinners, etc. You may also rent this hall to qualified organizations for up to three days a week for their charity gaming purposes if you are not a member of the qualified organization.

Finally, a facility that is owned may be used for gaming purposes by the organization that owns it and may 'be rented out (or donated) if it is done within the above requirements. For example, the men's organization owns their facility. The men can hold bingo three days a week and donate their facility to another qualified organization three additional days a week for them to hold bingo activities.

You may hold a festival at the facility you own for up to five consecutive days regardless of whether the festival is held within one week (Sunday through Saturday), or if it spans two weeks, such as Wednesday, Thursday, Friday, and Saturday of one week and Sunday of the next week.

Question: My organization wants to hold a festival on Tuesday, Wednesday, Thursday, Friday, and Saturday of the same week at a rented facility. May we do this?

Answer: Yes, once licensed.

Leased/Donated Facilities

Organizations who lease/rent a facility for gaming purposes must attach a copy of the lease to the license application. Despite the type of lease agreement, you may have, no organization may claim a total of more than \$200 per day to lease a facility for charitable gaming purpose. The \$200 total includes all amounts associated with the facility and paid to the lessor such as rent, expenses for set up and tear-down, utilities, insurance, etc. The lease amount may not be based on any part of the revenue generated from the activity.

Likewise, organizations who use a donated facility for gaming purposes must attach a statement from the donor concerning the property being donated. This statement should include the name of the donor, the address of the facility being donated, the fact that the organization is not being charged a fee, and statement that the donating entity is aware that charity gaming activities will be conducted in the facility, etc.

Personal Property Rental Limitation

There is a \$500 per activity total limitation on the rental of tangible personal property that might be used by your organization to conduct a gaming activity. This includes the rental of tables, chairs, and related equipment owned or leased by the facility. The rental of tangible personal property cannot be based on the revenue generated by the activity. For a Festival activity, the \$500 limitation only applies to the rental of gambling related equipment and supplies.

Prize Limitations

Prize Limitations on all Endorsements

The value of prizes is the retail (purchase) price of the item(s) given as the prize when the prize is not money. This applies regardless of whether the prize is purchased or donated for the activity. If the prize given is money, then the value of the prize is the sum of money regardless of any losses by the player.

Bingo (I.C. 4-32.3-5-15)

- The prize for one bingo game may not be more than \$1,000.
- A progressive bingo game may not have a value of more than \$2,000.
- Except for special permission games mentioned below, the total prizes of all bingo games played at one bingo activity may not be more than \$6,000.
- By obtaining special permission (\$6,000+) from the Commission, you may conduct six (6) bingo activities during the calendar year where the total prizes for the bingo activity may exceed \$6,000 but not exceed \$30,000.

Pull-tabs (I.C. 4-32.3-5-16)

- A single prize awarded for one winning ticket in a pull-tab, punch board, or tip board game may not be more than \$599.
- In a pull-tab, punchboard or tip board game using a seal card the maximum single prize may not exceed \$1,000.
- In a progressive or carryover pull tab game the single prize may not exceed \$15,000.
- The total prizes awarded for one pull-tab, punch board, or tip board game may not be more than \$15,000.
- The selling price of one ticket for a pull-tab, punchboard, or tip board may not be more than \$1.00.

Charity Gaming License Endorsements

Bingo Endorsements (I.C. 4-32.3-2-3)

The Bingo Endorsement is available for those organizations that conduct bingo activities throughout the year or as a single activity.

A Bingo Endorsement allows the following games to be played:

- Multiple bingo activities
- Pull-tabs, punch boards and tip boards, if declared

A bingo activity means you may conduct bingo games and sell pull-tabs, punch boards and tip boards within certain limitations with the PPT endorsement.

Note: An Annual Activity License with a Bingo Endorsement may not be required if the value of the prizes awarded at each activity is not more than \$2,500 and not more than \$7,500 is awarded during the calendar year for all non-licensed gaming activities.

This endorsement when applied to an Annual License is used by organizations who play bingo regularly throughout the year or at a single bingo activity.

Question: My organization owns its own building and plans to hold bingo every Monday, Friday, and Saturday all year long. Do I need this endorsement?

Answer: Yes. You may play bingo for the three days a week listed on your Annual Activity License with a bingo endorsement. This is the only license that will allow you to hold bingo games all year long.

Question: My organization plays bingo on the first and third Saturdays of each month. Do we need this endorsement?

Answer: Yes. Because the Annual Activity License with a bingo endorsement is valid for the entire year. It will allow you to legally hold bingo on those Saturdays.

Question: We just want to sell pull-tabs all year. Is this the right license to get?

Answer: No, if you do not want to play bingo, apply for an Annual Activity License with a Raffle endorsement, and check the box in box 42 the CG-AL application indicating that you will be selling pull-tabs. This will allow you to sell pull-tabs, punchboards, and tip boards all year at your regular meeting hall.

Single Activity License with a Bingo Endorsement

This license is usually obtained by those organizations who want to hold bingo activities occasionally (not weekly) throughout the year. This license is good for only one date, time, and location. This license may also be used by Annual Activity License holders who want to conduct a bingo activity on a day that is not listed on their annual license. For example, your organization's Annual License with a Bingo Endorsement lists Tuesday and Thursday as the days of the week you are scheduled to conduct bingo. If you want to hold a bingo activity on Labor Day (Monday), you will need to get a Single Activity License with a Bingo Endorsement for that day.

A Single Activity License with a Bingo Endorsement allows the following games to be played:

- Bingo activity
- Pull-tabs, punchboards, and tip boards, if declared

A bingo activity means you may conduct bingo games and sell pull-tabs, punchboards, and tip boards (with the PPT endorsement) within certain limitations. Some of these limitations are explained below.

Note: A Single Activity License with a Bingo Endorsement may not be required if the value of the prizes awarded (all cash, and the fair market value of donated merchandise including gift cards) at the activity is not more than \$2,500 and not more than \$7,500 is awarded during the calendar year for all non-licensed gaming activities.

This license is for organizations that want to play bingo only a few times per year.

Question: My organization plans to hold one bingo night this year. Do I need this license?

Answer: Probably. If the total prizes to be awarded are more than \$2,500, or you have held non-

licensed gaming activities through the year and awarded the annual prize limit of \$7,500, then this is the license to get. This license will allow you to play bingo on the one night that you choose.

Question: My organization plays bingo on Saturdays every so often. Do we need this license?

Answer: Yes. The Single Activity Application with a Bingo endorsement must be filed at least 45 business days before your Saturday bingo game and is only valid for that one day. Again, if the total prizes to be awarded are more than \$2,500, or you have held non-licensed gaming activities through the year and awarded the annual prize limit of \$7,500, then this is the license to get.

Casino Game Night Endorsement

Casino Game Nights are commonly called "Las Vegas Nights" or "Charity Game Nights".

Organizations are limited to six (6) Single Activity Licenses or Exempt Event Notifications with a Casino Game Night endorsement per calendar year.

A Casino Game Night Endorsement allows the following games to be played:

- Card games
- Dice games
- Roulette wheel games
- Spindle games

This means you may conduct card, dice and wheel games within certain limitations listed below.

Conducting Qualified Card Games

A qualified card game is defined in IC 4-32.3-2-30 as Euchre, Texas Hold'em Poker, Omaha Poker, or any other card game designated by the Executive Director of the Indiana Gaming Commission.

Only imitation money can be used at gaming tables. Wagers placed on a card game, dice game, roulette wheel or spindle game must be made using imitation money, e.g., poker chips, tokens, etc. Your organization must maintain cash-in and cash-out booths. These booths are required because your organization must report gross income from all gaming activities; maintaining these booths is the only way to track gross income and payouts.

Your organization must:

- Determine the manner that you will use to record all income for the card games prior to the start of the games.
- Determine the manner that you will use to payout prior to the start of the games.
- Determine how the organization will make money from this fundraising event. For Example:
 - Straight off the top. House takes \$5 from every \$25 buy in or rebuy.
 - Drag the Pot. House takes \$1.00 for each \$10 in bets up to a maximum amount per game.
 - Play against the House. Determine win/losses for each table and determine the net income.
- A Cash-in/Cash-out station must be operated by an approved Operator to determine the sales and payouts for the evening.

- A cash game is not a game where currency or coin are used to place bets to win or lose. A cash game means that the players may cash in or cash out at any time. Before you conduct a cash game, please consider that you must declare all the buy-ins, re-buys, and add-ons as your gross income. Ensure that you have enough approved Operators to accurately track all these movements of funds.
- Dealers must be properly documented operators or workers for your organization and must have been listed on the license application or the license must be amended to properly list the operators or workers who will deal in the activity. They shall not participate in the game in any manner except for the manner outlined in IC 4-32.3-2-30.
 - Under this exception, if a player serves as a dealer in the game, all players must take a turn dealing in the game.
 - Under this exception, Euchre is the only game where a dealer may continue to play while serving as the dealer.
 - Under this exception, in Texas Hold'em Poker and Omaha Poker, a player may deal a hand but may not play in the hand in which he or she is dealing.
- In Texas Hold'em Poker and Omaha Poker:
 - The dealer shall submit the deck to be cut by the nearest player to the dealer's right. That player may cut the deck or pass.
 - A blank card must be on the bottom of the deck being used.
 - An approved Operator or Worker not involved in the game must deal at the final table in a tournament.
 - An approved Operator or Worker may not play in the games at an event in which they are volunteering to conduct or assist in conducting the activity.
- How many Operators are needed to play qualified card games?
 - In Euchre, you are required to have one approved Operator for every six tables of four players. As an example, you must have one approved Operator to start the Euchre games. When the 25th – 28th players sit down at the seventh table you must add a second approved Operator to monitor the gaming operations.
 - In Texas Hold'em Poker and Omaha Poker you must have two approved Operators to start any game and then add an additional approved Operator for every 40 players. As an example, to open you must have two approved Operators (one to monitor the movement of funds in and out and the second to oversee the operation of the game). When the 41st player sits down to play you must add a third approved Operator to monitor the operation of the games. When the 81st player sits down to play you must add a fourth approved Operator to monitor the operation of the games.

Note: A Casino Game Night Endorsement may not be required if the value of the prizes (cash or merchandise) awarded at each activity is not more than \$2,500, and not more than \$7,500 is awarded during the calendar year for all non-licensed gaming activities.

This endorsement is for organizations who would like to play games that combine strategy as well as chance, and includes cards, dice, etc.

Question: My organization would like to raise money by sponsoring a Euchre Tournament. There is a five-dollar entry fee for each participant and the winner will receive \$50. Do I need this endorsement?

Answer: Probably not as you could conduct this activity under an Exempt Event Notification (Form CG-EN).

Question: My civic organization held two casino game night activities during the first six months of the year. It is now October. How many more can we hold this year?

Answer: You can hold up to four more casino game night activities.

Question: My civic organization wants to hold its fifth casino game night activity the second Tuesday of next month. We play bingo with an Annual Activity License with a Bingo Endorsement on Monday and Wednesday nights. Can we get this license?

Answer: Yes. Remember, organizations can hold gaming activities up to three days a week under an Annual Activity License. See Multiple Gaming Activities.

Raffle Endorsement

A Raffle Endorsement is needed when organizations hold raffle drawings as fund-raising activities.

A Raffle Endorsement allows the following games to be played:

- Raffle drawings
- Pull-tabs, punchboards, and tip boards with the PPT endorsement

This means you may conduct raffles and sell pull-tabs, punchboards, and tip boards within certain limitations at the licensed activity. Some of these limitations are explained below.

Note: A Raffle License may not be required if the value of all the prizes awarded at each activity is not more than \$2,500, and not more than \$7,500 is awarded during the calendar year for all non-licensed gaming activities.

Question: My organization will be raffling off a car on July 10. We would like to start selling the tickets in March. Can we do this?

Answer: Yes. The raffle endorsement allows you to draw and announce the winners on the date shown on the license. You may sell the tickets and advertise for the activity as far in advance as you like if the activity has been approved or the exempt event has been noticed.

Question: My organization is an elementary school. We would like to have the students sell raffle tickets for a trip. Will a Raffle License allow us to do this?

Answer: Yes. A child who is less than 18 years of age may sell raffle tickets. However, participation such as buying tickets to helping to conduct the event other than sales is prohibited per statute. This license will allow you to conduct your activity.

Question: My organization raffles off teddy bears made by our members. Do we need this license?

Answer: Probably not. Remember, organizations who are raffling away prizes worth less than \$2,500 are not required to be licensed (unless they have already reached the \$7,500 annual limitation). However, do not forget to submit a CG-EN to the Commission for authorization.

Pull-Tab, Punchboard, and Tip Board (PPT) Endorsement

Your organization may sell pull-tabs, punch boards and tip boards with all types of licenses if your intention to sell is made known during the application process. If you are applying for an Annual Activity License (CG-AL) please note that you intend to sell pull-tabs, punch boards and tip boards in box 42. If you are applying for a Single Activity License (CG-SL) please note that you intend to sell pull-tabs, punch boards, and tip boards in box 41. If you are applying for an Exempt Event (CG-EN) please note that you intend to sell pull-tabs, punch boards and tip boards in box 30.

In addition to the other requirements detailed in this publication, all pull-tabs manufactured or distributed for sale in Indiana must meet the "Standards on Pull-Tabs" adopted by the North American Gambling Regulators Association on October 12, 1991, as amended on December 12, 2005, which is incorporated by reference. Copies are available from the North American Gambling Regulators Association, 26 East Exchange Street, Suite 500, St. Paul, MN 55101 or on the Internet at: www.nagra.org.

Sports Themed Tip Boards

As of September 16, 2019, sports themed tip boards are approved in Indiana. To utilize them in your fundraising efforts, your organization must have an approved Single or Annual Activity License authorizing you to sell pull-tabs, punchboards, and tip-boards. Sports themed tip boards are licensed supply. You may not make your own sports themed tip boards. All house rules and issued flare must be posted during the event. The following stipulations apply:

- No squares, chances, spots, tickets or pull-tabs tickets may be sold after the seal or other opaque material covering the scores have been opened or compromised.
- All empty play spots must be marked VOID immediately before the opening of the seals or removal of the opaque material.
- Winnings must be claimed within seven days of the last time frame of the sporting event.
- Sports themed tip boards may only be used with professional or NCAA Division 1 sporting events. Use of sports themed tip boards with high school and youth sports is prohibited.
- Official game scores or results must be used to determine the winner.
- \$10 is the maximum prices on a square, chance or spot on the grid or board. If used with tickets, the maximum price for one ticket is \$1 as per IC 4-32.3-5-16(c).
- Game and date of the sporting event must be posted legibly in permanent ink on the grid or board along with the price of a chance, spot, or ticket.
- Player's name must be printed in permanent ink on the square, chance, or spot.
- Winners must be determined based on the final score or outcome of the sporting event or the score or outcome of the subdivision of the sporting event as set by official rules. Subdivisions may be quarters, innings, etc.
- Players must purchase the chances blindly.
- Seals or other opaque material covering the scores, or outcomes may not be opened or removed until all chances are sold or marked as VOID.
- Chances may not be sold after the conclusion of the sporting event.
- Serial numbers must be printed on the board by the manufacturer, and all sales invoices must include the serial numbers.
- Only sports themed tip boards or pull-tabs games with seals or other opaque material covering the scores or outcomes may be sold

- Gaming Card excise tax must be imposed as required by IC 4-32.3-10 et seq.

License Fees

All license fees are established by Indiana statute.

The fee for the first license in any license category is \$50.

Generally, for a subsequent license, fees are based on the gross receipts from the previous same type of license. Gross receipts are made up of the income from all gaming activities held at the activity including the sale of pull-tabs, punch boards, and tip boards. Note: Prize payouts are not to be deducted when figuring the gross receipts on which the license fees are based. Only rent of \$200 per event (\$500 for a festival) may be deducted from the gross receipts when calculating your renewal or next license fee.

Example: The lodge conducts three bingo games a week and sells pull-tabs, punchboards, and tip boards seven days a week at the location listed on the Annual Activity License with the Bingo and PPT Endorsements. Because the Annual Activity License allows pull-tabs, punch boards, and tip boards to be sold at any time at that location, these receipts are part of the gross receipts for the bingo license renewal fee.

The chart below lists the fees for license renewal.

| Adjusted Gross Revenues | | | | | | |
|-------------------------|---------------|-----------|--|--------------|---------------|-----------|
| At Least | But Less Than | Fee | | At Least | But Less Than | Fee |
| \$ 00 | \$ 15,000 | \$ 50 | | \$ 1,500,000 | \$ 1,750,000 | \$ 15,000 |
| \$ 15,000 | \$ 25,000 | \$ 100 | | \$ 1,750,000 | \$ 2,000,000 | \$ 17,000 |
| \$ 25,000 | \$ 50,000 | \$ 300 | | \$ 2,000,000 | \$ 2,250,000 | \$ 19,000 |
| \$ 50,000 | \$ 75,000 | \$ 400 | | \$ 2,250,000 | \$ 2,500,000 | \$ 21,000 |
| \$ 75,000 | \$ 100,000 | \$ 700 | | \$ 2,500,000 | \$ 2,750,000 | \$ 23,000 |
| \$ 100,000 | \$ 150,000 | \$ 1,000 | | \$ 2,750,000 | \$ 3,000,000 | \$ 25,000 |
| \$ 150,000 | \$ 200,000 | \$ 1,500 | | \$ 3,000,000 | \$ 3,250,000 | \$ 27,000 |
| \$ 200,000 | \$ 250,000 | \$ 1,800 | | \$ 3,250,000 | \$ 3,500,000 | \$ 29,000 |
| \$ 250,000 | \$ 300,000 | \$ 2,500 | | \$ 3,500,000 | \$ 3,750,000 | \$ 31,000 |
| \$ 300,000 | \$ 400,000 | \$ 3,250 | | \$ 3,750,000 | \$ 4,000,000 | \$ 33,000 |
| \$ 400,000 | \$ 500,000 | \$ 5,000 | | \$ 4,000,000 | \$ 4,250,000 | \$ 35,000 |
| \$ 500,000 | \$ 750,000 | \$ 6,750 | | \$ 4,250,000 | \$ 4,500,000 | \$ 37,000 |
| \$ 750,000 | \$ 1,000,000 | \$ 9,000 | | \$ 4,500,000 | \$ 4,750,000 | \$ 39,000 |
| \$ 1,000,000 | \$ 1,250,000 | \$ 11,000 | | \$ 4,750,000 | \$ 5,000,000 | \$ 41,000 |
| \$ 1,250,000 | \$ 1,500,000 | \$ 13,000 | | | | |

Operators, Workers, Members, Auxiliary Members, and Affiliates

Operators:

Operators are the people in authority on the premises of an allowable charity gaming activity. They are

responsible for supervising and directing other people working at the activity and are responsible for making the required financial reports of the activity.

Operators include:

- a bartender (licensed with the Alcohol and Tobacco Commission), if the bartender sells only pull-tabs, tip boards, or punchboards.
- any person who accounts for money received at the charity gaming activity.
- any person who keeps records of the charity gaming activity; and
- any person who announces the letter-number combination at a bingo activity.
- any person who determines the outcome of the gaming activity.

Your organization's operators:

- Must be listed on your Charity Gaming License.
- Must be at least 18 years of age.
- Must have been members in good standing of your organization for at least sixty-days.
- May not receive any compensation (payment or tips) directly or indirectly for managing your charity games.
- Must not have been convicted of a felony within the preceding 10 years.
- May not participate in the games in any manner on the same day they serve as an Operator. For instance, they cannot watch someone's bingo cards while they step out for a few minutes. Also, they cannot play bingo or buy pull-tabs, punch boards, or tip boards on the same day that they work at a bingo activity (i.e., on breaks or before or after work); and
- May not be an employee of the Commission or a relative living in the same household with an employee of the commission.

Your organization must keep complete membership records available, including forms Schedule A, and Schedule C in case the Commission asks for verification of your operator's or worker's membership status.

Any person or organization outside your membership who enters into a verbal or written contract to manage your charity gaming operation commits a Level 6 felony.

68 IAC 21-8-15, I.C. 4-32.3-2-25, I.C. 4-32.3-5-10, I.C. 4-32.3-5-13

Workers:

A worker is an individual who helps or participates in any manner in preparing for, conducting, helping conduct, cleaning up afterwards, or taking any other action in connection with an allowable charity gaming activity.

Your organization's workers:

- Must be listed on the license application as a worker.
- Must be at least 18 years of age unless they are selling raffle tickets (where there is no age limit).
- Must have been members in good standing of your organization, for at least thirty (30) days before the activity.
- May not receive any compensation (payment or tips) directly or indirectly for working at your charity games.
- Must not have been convicted of a felony within the preceding ten (10) years.

- May not participate in any manner in the games on the same day where they are working*. For instance, they cannot watch someone's bingo cards while they step out for a few minutes. Also, they cannot play bingo or buy pull-tabs, punchboards, or tip boards on the same day that they work at a bingo activity (i.e., on breaks or before or after work); and
- May not be employees of the Commission or relatives living in the same household with an employee of the Commission.

*A bingo worker which has completed their shift selling bingo supplies before the first game of the event has begun may buy paper and play bingo. They may only do this when their shift has been completed and they are done working for the organization for the day. This is the only exception to the prohibition on playing by any Operator or Worker on the days when they volunteer for the organization. (I.C. 4-32.3-5-11(d))

Your organization must keep complete membership records available, including Form Schedule B in case the Commission asks for verification of your operator's or worker's membership status.

68 IAC 21-8-19, I.C. 4-32.3-2-40, I.C. 4-32.3-5-14

Compensation for Operators and Workers

An operator or a worker may not receive any compensation for conducting or assisting with any allowable event. This means people in charge of and/or assisting with your charity gaming activity may not receive tips, goods (e.g., free bingo cards or pull-tabs, clothing, jewelry, reduced tuition, etc.) or payment of any kind for their services. These services can also include cleaning up after gaming activities or taking any other action in connection with an allowable activity.

However, the organization may give them meals during the activity (soft drinks, sandwiches, pizza, etc.) and recognition dinners and social activities if the value of the meals and social activities would not be considered a significant inducement to participate in the activity.

Organizational Membership

A member is an individual who meets all the following criteria:

- is qualified for membership in an organization according to its bylaws, articles of incorporation, charter, or rules.
- is eligible to be elected as an officer or board member or both and to participate in the determination of the policies of the organization.

The individual must be able to show continuous active participation in the organization's stated purpose or mission, including, but not limited to, the contribution of time, money, or talent to the organization, and attendance at regular meetings of the organization.

Children Under 18 and Gaming

Generally, an organization may not permit a person under eighteen (18) years of age to play or participate (work) in an allowable activity. The only exception is when the activity is a raffle. A child

under age 18 is allowed to sell (but not purchase) raffle tickets if they are a member of the organization.

However, a person under age 18 may play or participate (work) in nongaming activities (such as ring toss, fishing, ball throws, etc.) associated with an allowable activity. For example, a child would be allowed to sell tickets for a ring toss game or sell chili at a Festival.

Security: Law Enforcement Officers, Private Detectives and Members

Qualified organizations may employ up to three Indiana law enforcement officers or private detectives who are properly licensed in Indiana to perform security services during an allowable activity.

Law enforcement officer means a:

- Police Officer;
- Sheriff;
- Constable;
- Marshal;
- Deputy of any of those persons; or
- Licensed Private Detective

A private detective must be licensed by the Indiana Professional Licensing Agency

A member of your organization who is not a law enforcement officer or private detective may work security at an allowable activity without pay.

A member of your organization who is a law enforcement officer or private detective may not be paid to perform security functions at your activities.

Question: My neighbor works part-time as a security guard at the local mall. May I hire him to work security at our bingo?

Answer: It depends. Your neighbor may work security at your bingo without payment if he is a member of your organization. However, you may hire (pay) your neighbor if he has a valid private detective license issued by the Indiana Professional Licensing Agency or if he is a law enforcement officer.

Purchasing Licensed Supplies

The laws concerning charity games also include legislation for regulating charity gaming materials, i.e., bingo cards, pull-tabs, etc. (IC 4-32.3-2-20 and IC 4-32.3-5-19)

The purchase of any bingo supplies, punchboards, pull tabs, tip boards, wheels games, roulette wheels, or other devices or equipment by any organization licensed to conduct charity gaming activities in Indiana, must be purchased or leased from an entity licensed to sell such equipment. Organizations may not obtain bingo equipment or supplies from anyone other than a distributor entity licensed by the Indiana Gaming Commission to sell, distribute, or manufacture such equipment.

You can get a listing of the licensed manufacturers and distributors by visiting the Indiana Gaming Commission website at <https://www.in.gov/igc/2339.htm> or by contacting the Charity Gaming Division at CharityGaming@igc.in.gov. You must also keep exact records including from whom you purchased all charity gaming materials, the quantities and cost of each item purchased, etc.

All purchases of licensed supplies and allowable expenses must be paid directly from the organization's separate and segregated charity gaming account.

Publicity

Before the Games

A qualified organization must have a valid license before it can advertise. Any printed advertisement, such as newspapers, flyers, etc., must contain the legal name, event reference number and license number of the organization in bold print. An advertisement in broadcast media, such as on the radio, must announce the legal name of the organization conducting the activity and that the organization's license number is on file with the Indiana Gaming Commission. A television advertisement must either show or announce the legal name and license number of the organization conducting the activity.

During the Games

The following items must be prominently displayed at your charitable gaming activities:

- A legible photocopy of your charity gaming license must be displayed at each gaming activity.
- Signage that can be easily seen from 10 feet stating, "TIPPING IS NOT ALLOWED".
- If you are conducting a non-licensed activity, you must display a validated copy of Form CG-EN, Exempt Event Notification application.

Use and Determination of Net Proceeds IC 4-32.3-5-3

All net proceeds from an allowable activity and related activities may be used only for the lawful purposes of the qualified organization. To determine the net proceeds from an allowable activity, a qualified organization shall subtract the following from the gross receipts received from the allowable activity:

- An amount equal to the total value of the prizes awarded at the allowable activity.
- The sum of the purchase prices paid for licensed supplies dispensed at the allowable activity.
- An amount equal to the qualified organization's license fee attributable to the allowable activity.
- An amount equal to the advertising expenses incurred by the qualified organization to promote the allowable activity
- An amount not to exceed two hundred dollars (\$200) per day for rent paid for facilities leased for an allowable activity. May not exceed \$600 per week.

All payments made by a qualified charitable organization as use of proceeds must be made by check or debit card from the organization's charitable gaming account.

Use of proceeds payments may be made for scholarship funds or the future acquisition, construction, remodeling, or improvement of real property or the acquisition of other equipment or vehicles to be used for religious, charitable, community or educational purposes.

Expenditures of charitable gaming funds will qualify as use of proceeds when a substantial benefit to the community is demonstrated. For example, proceeds used for an activity for members only, which

includes cleaning up a community park or building a home for the disadvantaged, may qualify for use of proceeds. <https://www.in.gov/igc/files/Allowable-Expenses-June-2021-final-version.pdf>,

Expenditures for social or recreational activities, or for activities or programs that are open primarily to an organization's members and their families, do not qualify as use of proceeds. For example, proceeds used for an activity for members only where new members are initiated probably will not qualify for use of proceeds unless activities which substantially benefit the community are included.

Expenditures of charitable gaming funds for salaries or honoraria to officers, directors, members, or employees of the qualified organization is prohibited, do not qualify as use of proceeds and may not be paid from the organization's separate and segregated charity gaming account.

Payments made to or on behalf of indigent, sick or deceased members or their immediate families will be allowed as use of proceeds. <https://www.in.gov/igc/files/Memo-Use-of-Gaming-Funds-to-Support-Needy-Individuals-and-Families.pdf>

Payments made directly for the benefit of an individual member, a member of his or her family or a person residing in his or her household will not be allowed as a use of proceeds unless authorized by law.

Use of proceeds payments by an organization must not be made for any activity that is prohibited by federal, state, or local laws, or for any activity that attempts to influence or finance directly or indirectly political parties or committees or the election or reelection of any person who is or has been a candidate for public office. Note: This subsection does not apply to bona fide political organizations or a candidate's committee.

Organizations must provide details of use of proceeds with the annual financial report.

The Commission may disallow a use of proceeds payment.

Question: We'd like to give \$5,000 to one of our members who is sick and is having trouble paying his doctor bills. Is this a qualified use of proceeds?

Answer: This kind of payment will be considered a qualified use of proceeds if the following conditions are met:

- The payment must be made on a check or debit card drawn from the organization's charity gaming account.
- The specific need (doctor bills, in this example) must be documented and paid directly to the company, doctor, etc.
- <https://www.in.gov/igc/files/Memo-Use-of-Gaming-Funds-to-Support-Needy-Individuals-and-Families.pdf>

What the Commission Requires From You

Record Keeping Requirements

You are required to keep a separate ledger for your charitable gaming activities. This ledger must be used to record all proceeds from a gaming activity and related activities as well as record all expenses incurred for that activity.

You are required to deposit funds received from a charity gaming activity into a separate and segregated account set up for that purpose within five business days of the event. All expenses of an organization with respect to an allowable activity must be paid from this account.

The Commission requires financial reporting of charitable gaming activities. You must separately list the amounts you receive from each type of gaming activity conducted at the allowable activity via the Event Summary Reports.

Event Summary Report (ESR).

You must also keep a detailed record of the expenses incurred for these gaming activities in the Event Summary Report (ESR). Some types of expenses include a breakdown of the prizes awarded for each type of activity.

There are two types of Event Summary Reports that relate to charity gaming activities:

- Event Summary Report (ESR) – The ESR must be completed after every gaming activity. It possesses segments to allow one to record all facets of your gaming activity. It is used to assist one to accurately record all funds brought in and paid out in association in the gaming activity. It will allow you to determine the amount of the deposit you must make within 5 working days of the event. It also records all Operators and Workers volunteering at each gaming activity. ESRs are mandatory and must be kept by the organization and produced upon request by the Commission.
- Event Summary Report – DWM – The ESR-DWM is mandatory and is very similar to the ESR above but has segments to assist you in tracking the gaming activity when your organization conducts daily, weekly and/or monthly drawings.

Important: Your organization is required to grant to the Commission unrestricted access to all your records, including, but not limited to your membership information, financial records, and receipts for the purchase of licensed supplies. IC 4-32.3-9

Retention of Records

Your qualified organization must retain its gaming records according to the following schedule:

The following must be retained for three years:

- Seal cards
- Flare cards
- All other documents kept in the regular course of conducting charity gaming activities.

While a check register is not specifically required by statute or rule, what is required by the Charity Gaming Division as adequate record keeping is the following:

- The number of the bank account being used
- Then name where the account resides
- The date the transaction took place
- The check or transaction number
- To whom the funds were disbursed
- The amount of funds being disbursed

- The reason for the disbursement
- The balance of the account before and after disbursement
- The deposit or transaction number of any deposit into the account
- Date of any deposit into the account
- Where the funds for the deposit came from
- The reason for deposit
- The balance in the account before and after the deposit.

A check register is the easiest way to accomplish these requirements.

It is not acceptable to provide copies of bank statements and not a good practice to take for granted that the bank records are correct.

These financial records/or a recent copy should be kept in a secure location on the premises at all time and available for inspection for the current year and the preceding three years.

Mailing the Commission

Your organization may be required to file items with the Commission by certain due dates.

- If a document is mailed through the USPS, the date displayed on the post office cancellation mark (Postmark) is the date on which the document was filed.
- If a document is delivered to the Commission in any manner other than by USPS, the Commission must stamp the document showing the date the document is received. This date stamped by the Commission is the date on which the document was filed.
- If a document is sent through the USPS by registered mail, certified mail, or certificate of mailing, then such date of registration, certification or certificate shall be considered the date of filing. Such date as authenticated by USPS records shall be conclusive, even in the case of a conflicting postmark date.
- If a document mailed through the USPS is physically received after the due date without a legible postmark, the person who mailed the document may show the document was mailed on or before the due date by reasonable evidence.
- If a document is mailed to, but never received by the Commission, the person sending the document may produce reasonable evidence to show that the document was mailed on or before the due date. In addition to showing that the document was deposited in the United States mail on or before the due date, the person must file a duplicate document with the Commission within thirty (30) days from the date the Commission sends the person notice that the prescribed documents were not received.

Examples of evidence include, but are not limited to:

- Testimony of the person.
- Testimony of disinterested third persons.
- Evidence and/or testimony from a USPS office.
- Any other evidence which tends to establish the date of filing

Holidays and Weekends

Any filing due date falling on a state holiday, a national legal holiday, or a Saturday or Sunday, may be filed on the next business day.

Penalties and Discipline

The Commission may suspend or revoke the license of, or levy a civil penalty against, a qualified organization or an individual under this article for any of the following:

- Violation of a provision of this article or a rule of the Commission.
- Failure to accurately account for bingo cards, bingo boards, bingo sheets, bingo pads, pull-tabs, punchboards and/or tip boards.
- Failure to accurately account for sales proceeds from an activity or activity licensed or permitted under this article.
- Commission of a fraud, deceit, or misrepresentation.
- Conduct prejudicial to public confidence in the Commission.

Note: If a violation is of a continuing nature, the Commission may impose a civil penalty upon a licensee or individual for each day the violation continues.

"Conduct prejudicial to public confidence in the Commission" means conduct that gives the appearance of impropriety, including the failure to file tax returns, conducting a gaming activity without a license, sports betting, operating a gambling device, using or possessing a computer or other technological aid or any other activity that is illegal under IC 35-45-5-1.

Civil Penalties:

The Commission may impose the following civil penalties upon a qualified organization or an individual:

- No more than one thousand dollars (\$1,000) for the first violation.
- No more than two thousand five hundred dollars (\$2,500) for the second violation.
- No more than five thousand (\$5,000) dollars for each additional violation.

In addition to the civil penalties mentioned above, the Commission may do all or any of the following:

- Suspend or revoke the license.
 - "Suspend" means that the qualified organization cannot conduct any gaming activities or hold a license for a period of time specified by the Commission. The period of suspension begins at the time the organization receives notice from the Commission, or when the organization exhausts all administrative remedies, whichever is later.
 - "Revoke" means that a qualified organization cannot conduct any gaming activities or hold a license for gaming activities. The revocation begins at the time the organization receives notice from the Commission, or when the organization exhausts all administrative remedies, whichever is later.
- Lengthen a period of suspension of the license.
- Prohibit an operator or an individual who has been found to be in violation of this article from associating with charity gaming conducted by a qualified organization.
- Impose an additional civil penalty of not more than one hundred dollars (\$100) for each day the civil penalty goes unpaid.

Criminal Penalties:

Except as indicated, a person or an organization that recklessly, knowingly, or intentionally violates a provision of this article commits a Class B misdemeanor.

Exception: An individual, a corporation, a partnership, a limited liability company, or other association that recklessly, knowingly, or intentionally enters into a contract or other agreement with a qualified organization in violation of IC 4-32.3-5-2 commits a Level 6 felony.

Public Hearing for Annual Activity License

The Commission is required to publish a notice when an Annual Activity License with a Bingo or Casino Game Night Endorsement application has been filed by a first-time applicant. If ten written and signed protest letters are received by the Commission, a public hearing will be held to obtain input on the proposed issuance of the license.

The Commission will hold a public hearing for the renewal of an annual bingo license if:

- The applicant has been cited for a violation of law or a rule of the Commission; or
- The Commission confirms, upon investigation of at least three written and signed complaints, that a violation has occurred, that the organization could be cited by the Commission for the violation, and the violation has not been corrected by the organization after notice has been given by the Commission.

Common Errors That Delay Processing of Charity Gaming Forms

The following items are the most common reasons why the processing of applications is delayed.

- Missing Requested Information – If all requested information is not received, your application will be placed into a pending status until all required information and documentation is received. Applications may be deemed incomplete.
- Make sure that the following information is provided whenever required:
 - Retail Merchants certificate Number (if concessions are being offered).
 - The annual license application forms must be signed by two officers.
 - When remitting payment by check, make sure the check is issued from the organization's separate and segregated checking account and properly executed (signed, dated, and completed.)
 - Incomplete Operator and Worker Information - If all requested information is not completed, your application will be pended or deemed incomplete.
 - It is necessary to have a Schedule A listing all operators and a Schedule B listing all workers as well as their dates of birth, length of affiliation with the organization, home addresses and daytime telephone numbers.
 - Missing Lease/Rental/Donor Information - A copy of your lease or donation statement that the facility you are using is donated must be attached to your license application. Without this information processing will be delayed.
 - Missing Financial Statement from Previous Activity – Financial statements are due within 10 days following the activity. Your next license request cannot be issued until all outstanding financial statements are received.

Enforcement

The Commission has the duty and power to enforce the law and official rules of the Indiana Gaming Commission as it relates to charity gaming.

Complaints of violations of the law should be forwarded to:

Indiana Gaming Commission
Charity Gaming Division
East Tower, Suite 1600
101 West Washington Street
Indianapolis, IN 46204

Or complaints may be emailed to charitygaming@igc.in.gov

Where to Get Help

It is very important that you understand the provisions of the law, accurately account for all gaming materials and funds, and contact the Indiana Gaming Commission when in doubt.

You can reach us by mail at:

Indiana Gaming Commission
Charity Gaming Division
East Tower, Suite 1600
101 West Washington Street
Indianapolis, IN 46204

Call the Charity Gaming Division at (317) 232-4646; or

Email us at charitygaming@igc.in.gov; or

Visit www.in.gov/igc for more information.

Definitions

"Accounting period"

"Accounting period" means the period for which a licensed entity reports to the gaming commission the entity's income, expenses, and charitable contributions.

"Allowable event"

"Allowable event" means:

- (1) a bingo event;
- (2) a casino game night;
- (3) a raffle;
- (4) a festival;
- (5) a sale of pull tabs, punchboards, or tip boards; or
- (6) a gambling activity under [IC 4-32.3-4-11](#);

conducted by a qualified organization in accordance with this article and rules adopted by the commission under this article.

"Bingo"

"Bingo" means a game conducted in the following manner:

- (1) Each participant receives at least one (1) card, board, pad, or piece of paper marked off into twenty-five (25) squares that are arranged in five (5) vertical rows of five (5) squares each, with each row designated by a single letter, and each box containing a number, from one (1) to seventy-five (75), except the center box, which is always marked with the word "free".
- (2) As the caller of the game announces a letter and number combination, each player covers the square corresponding to the announced number, letter, or combination of numbers and letters.
- (3) The winner of each game is the player who is the first to properly cover a predetermined and announced pattern of squares upon the card used by the player.

"Bingo card" or "bingo paper"

"Bingo card" or "bingo paper" means permutations of letter and number combinations printed on reusable or nonreusable card or paper stock containing five (5) rows of five (5) squares, each imprinted with randomly placed numbers, one (1) through seventy-five (75), except for the center square, which is always marked with the word "free". The letters "B-I-N-G-O", in this order, must also be imprinted above each of the five (5) columns. The numbers one (1) through fifteen (15) are assigned to the "B" column. The numbers sixteen (16) through thirty (30) are assigned to the "I" column. The numbers thirty-one (31) through forty-five (45) are assigned to the "N" column. The numbers forty-six (46) through sixty (60) are assigned to the "G" column. The numbers sixty-one (61) through seventy-five (75) are assigned to the "O" column. A serial number consisting of at least five (5) alpha characters or numeric characters, or both, must be printed on each item manufactured and sold.

"Bingo equipment"

"Bingo equipment" means all paraphernalia used to conduct bingo, including, but not limited to, the following:

- (1) Random number selection equipment.
- (2) Designators, such as bingo balls.
- (3) Designator receptacles.
- (4) Number display boards.
- (5) Display devices

The term does not include audio or video equipment, which plays no part in the conduct of the games other than communicating the progress of the game. The term does not include any computer or other technological aid, which is either of the following:

A device that uses electronic or electromagnetic media to assist a player by projecting the outcome of the game, keeping track of the number and letter combinations called in bingo, analyzing the probability of the occurrence of an activity relating to the bingo, or analyzing the strategy for playing bingo; or

A device, such as a computer, telephone, cable, television, satellite, the Internet, or device that broadcasts the playing of a game or links gaming activities.

"Bingo supplies"

"Bingo supplies" includes, but is not limited to, any of the following:

- (1) Bingo paper.
- (2) Bingo cards.
- (3) Concealed face bingo cards.
- (4) Other devices designed to cover squares on a bingo card or bingo paper.

"Bona fide charitable organization"

"Bona fide charitable organization" means an organization operating in Indiana that is not for pecuniary profit and is exempt from federal income taxation under Section 501(c) of the Internal Revenue Code.

"Bona fide civic organization"

"Bona fide civic organization" means a branch, lodge, or chapter of a national or state organization that is not for pecuniary profit or a local organization that is not for pecuniary profit and not affiliated with a state or national organization whose written constitution, charter, articles of incorporation, or bylaws provide that the organization is organized primarily for civic, fraternal, or charitable purposes.

"Bona fide fraternal organization"

"Bona fide fraternal organization" means a type of bona fide civic organization that:

- (1) is a branch, lodge, or chapter of a national organization; and
- (2) exists for the common charitable purposes, brotherhood, and other interests of its members.

"Bona fide national foundation"

"Bona fide national foundation" refers to an organization that:

- (1) operates without profit to the organization's members;
- (2) is exempt from taxation under Section 501 of the Internal Revenue Code;
- (3) is related in both its mission and organization to a bona fide national organization; and
- (4) has provided grants to Indiana organizations in aggregate amounts that annually exceed fifty thousand dollars (\$50,000) in the preceding calendar year in which the organization applies for a license under this article.

"Bona fide national organization"

"Bona fide national organization" refers to an organization that:

- (1) operates without profit to the organization's members;
- (2) is exempt from taxation under Section 501 of the Internal Revenue Code;
- (3) has a national membership; and
- (4) has been continuously in existence in Indiana for at least one (1) year.

"Bona fide out-of-state charitable organization"

"Bona fide out-of-state charitable organization" refers to an organization that:

- (1) operates without profit to the organization's members;
- (2) is exempt from taxation under Section 501 of the Internal Revenue Code;
- (3) has a constitution, articles, charter, or bylaws that contain a clause that provides that upon dissolution all remaining assets shall be used for the nonprofit's stated purposes; and
- (4) is otherwise ineligible to obtain a charity gaming license in Indiana.

"Bona fide political organization"

"Bona fide political organization" means a party committee, association, fund, or other organization, whether incorporated or not, organized and operated primarily for the purpose of directly or indirectly accepting contributions or making expenditures, or both, for an exempt function (as defined in Section 527 of the Internal Revenue Code).

The term does not include a candidate's committee (as defined in [IC 3-5-2-7](#)).

"Bona fide veterans organization"

"Bona fide veterans organization" means a local organization or a branch, lodge, or chapter of a state or national organization chartered by the Congress of the United States that is not for pecuniary profit and that:

- (1) consists of individuals who are or were members of the armed forces of the United States; and
- (2) is organized for the mutual support and advancement of the organization's membership and patriotic causes.

"Calendar day"

"Calendar day" means one (1) continuous twenty-four (24) hour period beginning at 12:01 a.m. and ending at 11:59 p.m. "Calendar week" means one (1) continuous seven (7) day period beginning on 12:01 a.m. Sunday and ending at 11:59 p.m. on the following Saturday.

"Casino game night"

"Casino game night" means an event in which wagers are placed upon the following permitted games of chance using imitation money:

- (1) A card game approved by the commission.
- (2) A dice game approved by the commission.
- (3) A roulette wheel approved by the commission.
- (4) A spindle approved by the commission.

The term does not include an event at which wagers are placed upon any of the following:

- (1) Bookmaking.
- (2) A slot machine.
- (3) A one-ball machine or a variant of a one-ball machine.
- (4) A pinball machine that awards anything other than an immediate and unrecorded right of replay.
- (5) A policy or numbers game.
- (6) A banking or percentage game played with cards or counters, including the acceptance of a fixed share of the stakes in a game.

"Commission"

"Commission" means the Indiana gaming commission established by [IC 4-33-3-1](#).

"Concealed face bingo card"

"Concealed face bingo card" means a nonreusable bingo card constructed to conceal the card face. This type of card is commonly referred to under trade names, which includes, but is not limited to, the following:

- (1) Tear-Open.
- (2) Bonanza Bingo.
- (3) Bull's-eye.
- (4) Fortune Cards.

"Deal"

"Deal" means each separate package, or series of packages, consisting of one (1) game of pull tabs or tip boards with the same serial number.

"Dispensing device"

"Dispensing device" means a mechanical or electromechanical device with one (1) or more stacking columns that dispenses a licensed supply or raffle ticket only after a player inserts an appropriate amount of coin or currency. The term does not include a device that electronically generates a pull tab or electronically displays the results of a pull tab.

"Department"

"Department" means the department of state revenue.

"Door prize"

"Door prize" means a prize awarded to a person based solely upon the person's paid attendance at a charity fundraising event or the purchase of a ticket to attend a charity fundraising event.

"Executive director"

Executive director" means the executive director of the Indiana gaming commission appointed under [IC 4-33-3-18](#).

"Exempt event"

"Exempt event" means an allowable activity conducted by a qualified organization under IC 4-32.3-4-3 for which a charity gaming license is not required.

"Flare"

"Flare" means the board or placard enclosed with or accompanying each punchboard or deal of pull tabs and tip boards that has printed on, or affixed to it, the following information:

- (1) The name of the game.
- (2) The manufacturer's name or distinctive logo.
- (3) The game form number.
- (4) The ticket count.
- (5) The prize structure for the game, which includes the number of winning pull tabs by denomination and their respective winning symbol or symbols or number or numbers combination.
- (6) The cost per ticket.
- (7) The serial number of the game.
- (8) If the seal card serves as the game flare, it must contain the information required in subdivisions (1) through (7), unless the manufacturer provides an additional flare containing the required information.

"Full-time employee"

"Full-time employee" means an individual who:

- (1) is and has been employed by a particular qualified organization for at least thirty (30) consecutive days as of the date of the qualified organization's allowable event; and
- (2) works at least an average of thirty-two (32) hours per week or one thousand six hundred sixty-two (1,662) hours per year for the qualified organization in a capacity that is primarily unrelated to the qualified organization's charity gaming operations.

"Fund"

"Fund" means the charity gaming enforcement fund established by [IC 4-32.3-7](#).

"Gross revenue"

"Gross revenue" means gross receipts. The entire amount of receipts accrued, actually or constructively, without any deductions.

"Indiana affiliate"

"Indiana affiliate" refers to either of the following:

- (1) An Indiana chapter or other subdivision of a bona fide national organization that:
 - (A) operates without profit to the organization's members; and
 - (B) is exempt from taxation under Section 501 of the Internal Revenue Code.
- (2) An association, whether incorporated or not, or a committee of Indiana residents authorized by a bona fide national foundation to conduct allowable activities and other fundraising events for the benefit of the bona fide national foundation.

"Key person"

"Key person" means any:

- (1) officer;
- (2) director;
- (3) executive;
- (4) employee;
- (5) trustee;
- (6) substantial owner;
- (7) independent owner;
- (8) agent; or
- (9) any other individual adopted in rules under [IC 4-22-2](#);

of a business entity that has the power to exercise management or operating authority over the business entity or its affiliates.

"Lawful purposes"

"Lawful purposes" means one (1) or more of the authorized purposes stated in a qualified organization's written bylaws, constitution, charter, or articles of incorporation and is on file with the commission, or any of the purposes set forth in the 501(c) Section of the Internal Revenue Code under which the qualified organization is tax exempt.

"Licensed supply"

"Licensed supply," means any supplies, devices, or equipment critical to the conduct of any gaming activities at an allowable activity, including the following:

- (1) Roulette and any other prize wheels.
- (2) Bingo supplies and equipment.
- (3) Seal cards.
- (4) Pull tabs.
- (5) Punchboards.
- (6) Tip boards.
- (7) Dispensing devices.
- (8) Sports-themed tip boards
- (9) Game boards, including but not limited to, raffle and coin boards.
- (10) Any other gaming materials designed to be used in and necessary to conduct an allowable activity and specified by the executive director or commission.

"Marketing sheet"

"Marketing sheet" means additional information published about a wagering game that describes winnings.

"Member"

"Member" means any of the following:

- (1) An individual entitled to membership in a qualified organization under the bylaws, articles of incorporation, charter, or rules of the qualified organization.
- (2) A member of the qualified organization's auxiliary.
- (3) In the case of a qualified organization that is a public or nonpublic school (as defined in [IC 20-18-2-12](#)), any of the following:
 - (A) A parent of a child enrolled in the school.
 - (B) A member of the school's parent organization.
 - (C) A member of the school's alumni association.
 - (D) An employee of the school.
 - (E) An officer of the school.
 - (F) A student enrolled in the school.
- (4) A member of a qualified organization's board of directors or board of trustees.

"Operator"

"Operator", as defined in IC 4-32.3-2-25, means either of the following:

- (1) A member of a qualified organization who has oversight of or is responsible for performing functions directly associated with critical aspects of gaming activities, including, but not limited to:
 - (A) accounting for money received and disbursed at a charity gaming activity;
 - (B) keeping records of a charity gaming activity;
 - (C) announcing the letter-number combination at a bingo event;
 - (D) conducting:
 - (i) the winning draw for a raffle; or
 - (ii) a door prize drawing;
 - (E) determining the winner in a guessing game or a water race;
 - (F) determining the flare and seal card winner;
 - (G) controlling the mixing and distributing of pull tabs;
 - (H) redeeming a pull tab, punchboard, or tip board valued at more than fifty dollars (\$50); or
 - (I) performing a task of a worker.
- (2) A remunerated bartender designated on a qualified organization's annual license. A remunerated bartender is limited to participating in the sale and redemption of:
 - (A) pull tabs;
 - (B) punchboards; and
 - (C) tip boards;
 on the premises of the qualified organization

"Progressive bingo"

"Progressive bingo" means a bingo game in which, if no person matches the predetermined pattern of squares upon the card within a specified number of balls called, the same game will be played later:

- (1) for an increased amount of money;
- (2) for increased balls called; or
- (3) as described in both subdivisions (1) and (2).

"Progressive or carryover pull tab"

"Progressive or carryover pull tab" means a pull tab game played with a seal card that is designed by the manufacturer to include a jackpot prize that is carried over to a subsequent deal of the same form number, in the event the jackpot prize is not won.

"Pull tab"

"Pull tab" means either of the following:

- (1) A game conducted in the following manner:
 - (A) A single folded or banded ticket or a two-ply card with perforated break-open tabs is bought by a player from a qualified organization.
 - (B) The face of each card is initially covered or otherwise hidden from view, concealing a number, letter, symbol, or set of letters or symbols.
 - (C) In each set of tickets or cards, a designated number of tickets or cards have been randomly designated in advance as winners.
 - (D) Winners, or potential winners if the game includes the use of a seal, are determined by revealing the faces of the tickets or cards. The player may be required to sign the player's name on numbered lines provided if a seal is used.
 - (E) The player with a winning pull tab ticket or numbered line receives the prize stated on the flare from the qualified organization. The prize must be fully and clearly described on the flare.
 - (F) A serial number consisting of at least five characters must be printed on each item manufactured and sold.
 - (G) A pull-tab may not be electronically generated.
- (2) Any game played in a similar fashion as a game described in subdivision (1) that is approved by the commission.

"Punchboard"

"Punchboard" means a card or board that contains a grid or section that hides the random opportunity to win a prize based on the results of punching a single section to reveal a symbol or prize amount. A serial consisting of at least five characters must be printed on each item manufactured and sold. A punchboard may not be electronically generated.

"Qualified card game"

"Qualified card game" refers to any of the following card games:

- (1) Euchre.
- (2) Texas Hold'em poker.
- (3) Omaha poker.
- (4) Any other card game designated by the executive director.

"Qualified organization"

"Qualified organization" refers to any of the following:

- (1) A bona fide charitable organization, including civic, fraternal, and veterans' organizations, operating in Indiana that:
 - (A) has a constitution, articles, charter, or bylaws that contain a clause that provides that upon dissolution all remaining assets shall be used for the nonprofit's stated purposes; and
 - (B) satisfies at least one (1) of the following requirements:
 - (i) The organization is in existence in Indiana.
 - (ii) The organization is affiliated with a parent organization that is in existence in Indiana.
 - (iii) The organization has reorganized and is continuing its mission under a new name on file with the secretary of state of Indiana and with a new tax identification number after having satisfied the requirements set forth in either item (i) or (ii).
- (2) A bona fide political organization operating in Indiana that produces exempt function income (as defined in Section 527 of the Internal Revenue Code).
- (3) A state educational institution (as defined in [IC 21-7-13-32](#)).
- (4) A bona fide national organization operating in Indiana.
- (5) A bona fide national foundation.
- (b) For purposes of [IC 4-32.3-4-3](#), a "qualified organization" includes the following:
 - (1) A hospital licensed under [IC 16-21](#).

- (2) A health facility licensed under [IC 16-28](#).
- (3) A psychiatric facility licensed under [IC 12-25](#).
- (4) An organization defined in subsection (a).
- (c) Evidence that an organization satisfies subsection (a)(1)(B)(iii) includes the following:
 - (1) Evidence of the organization's continued use of a service mark or trademarked logo associated with the organization's former name.
 - (2) Evidence of the continuity of the organization's activities as shown in the federal income tax returns filed for the organization.
 - (3) Evidence of the continuity of the organization's activities as shown by the most recent annual external financial reviews of the organization prepared by a certified public accountant.
 - (4) Any other information considered sufficient by the commission.
- (d) Unless the construction is plainly repugnant to the intent of the general assembly or the context of the statute, "qualified organization" refers to an Indiana affiliate of a bona fide national organization or bona fide national foundation.
- (e) Any organization seeking to be a "qualified organization" must complete all forms required by the commission.

"Qualified recipient"

"Qualified recipient" means:

- (1) a hospital or medical center operated by the federal government;
- (2) a hospital licensed under [IC 16-21](#);
- (3) a hospital subject to [IC 16-22](#);
- (4) a hospital subject to [IC 16-23](#);
- (5) a health facility licensed under [IC 16-28](#);
- (6) a psychiatric facility licensed under [IC 12-25](#);
- (7) an organization described in section 31(a) of this chapter;
- (8) an activity or a program of a local law enforcement agency intended to reduce substance abuse;
- (9) a charitable activity of a local law enforcement agency; or
- (10) a veterans' home.

"Raffle"

"Raffle" means the selling of tickets or chances to win a prize awarded through a random drawing, including a door prize.

"Retail establishment"

"Retail establishment" means a for-profit business maintaining a physical storefront presence in Indiana. The term does not include qualified organizations or an organization that is eligible to become a qualified organization.

"Seal card"

"Seal card" means a board or placard used with pull tabs that contains one (1) or more seals, that when removed or opened, reveals a predesignated winning number, letter, symbol, or monetary denomination. A seal card may not be electronically generated.

"Sports-themed tip board"

"Sports-themed tip board" means a board, placard, or other device that contains a grid or list of predesignated numbers or outcomes hidden behind a seal or opaque material. The winning numbers or outcomes are determined in whole or in part by the numerical score or outcome of one (1) or more sporting events approved by the commission, and the board, placard, or other device serves as the game flare for player registration.

"Substantial owner"

"Substantial owner" means:

- (1) a person holding at least a five percent (5%) ownership interest; or
- (2) an institutional investor holding at least a fifteen percent (15%) ownership interest;

in a business entity.

"Surplus revenue"

"Surplus revenue" means the amount of money in the charity gaming enforcement fund that is not required to meet the cost of administration and the cash flow need of the commission under this article, [IC 4-33-19](#), and [IC 4-33-20](#).

"Tip board"

"Tip board" means a board, a placard, or other device that is marked off in a grid or columns, with each section containing a hidden number or numbers or other symbols that determine a winner.

"Tip board ticket"

"Tip board ticket" is a single folded or banded ticket, or multi-ply card, the face of which is initially covered or otherwise hidden from view to conceal a number, symbol, or set of symbols, some of which have been designated in advance and at random as prize winners. A tip board ticket may not be electronically generated.

"Veterans' home"

"Veterans' home" means either of the following:

- (1) The Indiana Veterans' Home.
- (2) The VFW National Home for Children.

"Volunteer ticket agent"

"Volunteer ticket agent" means a person acting on behalf of a qualified organization that:

- (1) receives no compensation from the qualified organization;
- (2) sells tickets at a raffle licensed under [IC 4-32.3-4-6](#), a festival under [IC 4-32.3-4-7](#), or a gambling activity under [IC 4-32.3-4-11](#); and
- (3) does not assist the qualified organization in conducting the allowable activity in any other way.

"Worker"

Except as provided in subsection, "worker" means an individual who helps or participates in any manner in conducting or assisting in conducting an allowable activity under this article.

- (b) The following are not considered workers for the purposes of this article:
- (1) A patron dealing cards under [IC 4-32.3-5-11\(b\)](#).
 - (2) A volunteer ticket agent.

A member of a qualified organization who assists in conducting gaming activities, including, but not limited to, the following:

- (1) Selling pull tabs, punchboards, and tip boards.
- (2) Selling bingo supplies.
- (3) Dealing cards at a card game.
- (4) Selling tickets or chances to an allowable event.
- (5) Redeeming pull tabs, punchboards, and tip boards valued at fifty dollars (\$50) or less.

