

HANDOUT 1

State Gambling Law Data

State	Gaming Commission	Structure	Enforcement	Staffing	Funding	Taxes	License Required	Category	Powers/Duties
Alabama	Yes	Municipal Gambling Commissions	Local Law Enforcement	N/A	N/A	N/A	N/A	Part- Pari-mutuel Allowed	N/A
Alaska	No	Charitable Gaming Section- Dept of Revenue	Local Law Enforcement	N/A	State Agency	Yes- Pull Tabs 3% of gross receipts	Yes	Part- Charitable Gaming & Online Gambling Allowed	Enforces charitable gaming laws within the state.
Arizona	No	N/A	Dept of Gaming	Investigators/ Inspectors/ Auditors/ Accountants	Tribal-State Gaming Compacts	N/A	N/A	Part- Tribal Gambling & Pari-mutuel Allowed	Enforce the Tribal-State Gaming Compacts and oversee boxing and MMA events.
Arkansas	No	N/A	Local Law Enforcement	N/A	N/A	N/A	N/A	Not Allowed	All gambling is prohibited. Allows Charitable gaming.
California	Yes	5 members appointed by the Governor	Bureau Personnel & Local Law Enforcement	Investigators/ Inspectors	State Agency	N/A	Yes- Fees depend on number of tables	Part- Tribal Casinos & Cardrooms Allowed	Commission establishes minimum regulatory standards. Bureau responsible for licensing and compliance.
Colorado	Yes	5 members appointed by the Governor	Division of Gaming & Local Law Enforcement	Investigators	State Agency	Per State Constitution	Yes	Part- Limited card games and slot machines within the cities of Central, Blackhawk & Cripple Creek	Commission creates rules & regulations. Division licenses, regulates/supervises the conduct of limited gaming.
Connecticut	Yes	5 members appointed by the Governor	Dept of Consumer Protection & State Police	Special Policemen & State Police	State Budget	Progressive with amount wagered- 25% Slot Rate	Yes	Part- Off Track and Pari-Mutuel	Regulates, enforces provisions of this chapter, inspects licensed premises or enterprises, for insuring proper, safe and orderly conduct & for protecting the public against fraud.
Delaware	No	N/A	State Police	Inspectors/ Investigators	State Agency	56.5% Slot Rate & 33.9% Table Games Rate	Yes	Part- Video Lottery & Table Games	Regulates, enforces provisions of this chapter, inspects licensed premises or enterprises, for insuring proper, safe and orderly conduct & for protecting the public against fraud.
District of Columbia	No	N/A	Chief Financial Officer	Chief Financial Officer	Fees & Lottery Proceeds	N/A	Yes	Part- Lottery & Charitable Games	Regulates, enforces provisions of this chapter, inspects licensed premises or enterprises, for insuring proper, safe and orderly conduct & for protecting the public against fraud.
Florida	No	N/A	Mutuel Wagering - Department of Business and Professional	Investigators	N/A	10% of cardroom's monthly gross receipts	Yes	Part- Pari-mutuel	Regulate the operation of cardrooms that include slot machines.

State	Gaming Commission	Structure	Enforcement	Staffing	Funding	Taxes	License Required	Category	Powers/Duties
Georgia	No	N/A	Bureau of Investigation	N/A	State Agency	N/A	Yes	Part- Bingo & Lottery	Bingo is administered by Bureau of Investigation. Lottery is conducted by private corporation.
Hawaii	No	N/A	Local Law Enforcement	N/A	N/A	N/A	N/A	None	All gambling is prohibited except for social gaming.
Idaho	No	N/A	Local Law Enforcement	N/A	N/A	N/A	N/A	None	All gambling is prohibited.
Illinois	Yes	5 members appointed by the Governor	Illinois Gaming Board	Investigators/ Inspectors	N/A	N/A	Yes	All	The Board administers a regulatory and tax collection system for riverboat casino gambling and video gaming in Illinois. Lottery and pari-mutuel conducted by other entities in the state.
Indiana	Yes	5 members appointed by the Governor	Indiana Gaming Commission & State Troopers	Enforcement Agents & Investigators	State Agency	Yes	Yes	Part- Casinos, Riverboat, Pari-mutuel	Commission oversees casinos, riverboats, pari-mutuel, charity & fantasy sports.
Iowa	Yes	5 members appointed by the Governor	Dept of Inspections & Appeals	Dept Staff	N/A	Yes- Varies depending on the license held	Yes	Part- Pari-mutuel & Boat Gaming	Commission administers pari-mutuel wagering, racetracks and gambling boats to protect the public and ensure the integrity of licensed facilities.
Kansas	Yes- also has State Gaming Agency	Gaming Agency - Kansas Racing & Gaming Commission	Gaming Agency - Kansas Racing & Gaming Commission	Enforcement Agents & Investigators	State Agency	N/A	Yes	Part- Casinos & Pari-mutuel	Commission enforces 13 articles of regulations on the state owned casinos. Agency is tasked with upholding the integrity of Indian Gaming operations in Kansas by enforcing the Tribal-State Compacts and the Tribal Gaming Oversight Act.
Kentucky	Yes	9 Members	Dept of Charitable Gaming- Public Protection Cabinet	Dept Staff	State Agency	.53% of Gross Receipts	Yes	Part- Charitable Gaming	Commission only provides ongoing advise and input, is not directly involved in the daily operations. Dept shall license and regulate the conduct of charitable gaming.
Louisiana	Yes	9 members appointed by the Governor	Department of Public Safety	Division Staff	State Agency	18.5% Slot Rate	Yes	All Types	The board shall regulate all gaming activities and operations in the state.
Maine	Yes- 5 members appointed by the Governor	5 members appointed by the Governor	Department of Public Safety	Dept Staff	State Agency	1% Slot Rate	Yes	Part- Casinos	The board is charged with the regulation of casino gaming.
Maryland	Yes	Members appointed by the Governor	State Lottery & Gaming Control Agency	Agency Staff	State Agency	40% Slot Rate & 5% Table Games Rate	Yes	Part- Lottery & Casinos	Commission serves as an advisory board to the agency. Agency oversees state lottery and gambling casinos.
Massachusetts	Yes	5 members appointed by the Governor	Massachusetts Gaming Commission	Gaming Agents	Annual fee per slot machine(\$600/machine) and fees	25% Slot/Table Games Rate	Yes	Part- Casinos & Pari-mutuel	Commission responsible for casino and pari-mutuel gaming.
Michigan	Yes	5 members appointed by the Governor	Michigan Gaming Control Board	Board Staff	1/3 of \$25 million	8.1% on gross receipts	Yes	Part- Casinos	Board licenses and regulates casinos, their suppliers and oversees tribal casinos.

State	Gaming Commission	Structure	Enforcement	Staffing	Funding	Taxes	License Required	Category	Powers/Duties
Minnesota	Yes	5 members appointed by the Governor	Minnesota Gambling Control Board	N/A	State Budget	8.5% on gross receipts/Excise tax of 6% in sports bookmaking	Yes	Part- Sports Books, Pull Tabs & Bingo	Board regulates charitable gambling to ensure operations integrity and provide lawful use of net profits.
Mississippi	Yes	3 members appointed by the Governor	Gaming Commission	Director reports to commission	Like a state agency	Vary on a progressive scale	Yes	Full- Casino & Riverboat	Commissioners appoint a chairman. Commission operates all facets of gaming.
Missouri	Yes	5 Commissioners	Gaming Agents	Director reports to commission	Like a state agency	21% gaming tax remitted to DOR	Yes	Full- Casino & Riverboat	Commission is comprised of 5 commissioners that employ an Executive Director to run the daily operations.
Montana	No	Montana Gambling Control- Dept of Justice	Dept of Criminal Justice	State Agency	Fees, Taxes & Penalties	N/A	Yes	Part- Table Games	Gambling control is part of Dept of Justice. Responsible for poker, keno, bingo, video gaming machines. Horse racing & lottery are separate.
Nebraska	No	Charitable Gaming Division- Dept of Revenue	Division Investigators	State Agency	Fees, Taxes & Penalties	40% of taxes fund the Division	Yes	Limited Gaming	N/A
Nevada	Yes	5 members appointed by the Governor	Enforcement Division-Gaming Control Board	State Agency	Fees, Taxes & Penalties	Varies per machine/game	Yes- fees vary	Full Gaming	Commission acts on licensing issues and rules on work permit appeals. Final authority to approve, restrict, deny, revoke or suspend a gaming license.
New Hampshire	Yes	Racing & Charitable Gaming Division	Gaming Regulatory Oversight Authority- Division of the Commission	Like a state agency	Fees, Taxes & Penalties	18% Slot Rate 35% Table Rate 7% Bingo Rate	Yes	Full Gaming	Commission hears licensing disputes.
New Jersey	Yes	3 members appointed by the Governor	Division of Gaming Enforcement- A.G.	Like a state agency	Budget Appropriations	8% Slot /Table Games Rate	Yes	Full Gaming	Quasi judicial commission.
New Mexico	No	Board- 5 members appointed by the Governor	Board Investigators	Like a state agency	Fees, Taxes & Budget Appropriations	10% of gross receipts	Yes	Full Gaming	Licenses issued by the Gaming Control Board.
New York	Yes	6 Commissioners	Commission Inspectors	State Agency	Budget Appropriations	47% Slot Rate 10% Table Rate	Yes	Full Gaming	Commission regulates all forms to include pari-mutuel, lottery, Indidal gaming and charitable gaming. Local authorities license charitable gaming.
North Carolina	No	State Bureau of Investigation	State Bureau of Investigation	State Agency	Budget Appropriations	N/A	Yes- Charitable bingo raffles only	Part- Charitable Bingo & Raffles	Gambling prohibited except for charitable bingo & raffles.

State	Gaming Commission	Structure	Enforcement	Staffing	Funding	Taxes	License Required	Category	Powers/Duties
North Dakota	Yes	5 members appointed by the Governor	Local Law Enforcement	State Agency	State Agency	1% over 1.5 Million 2.25% over 1.5 Million	Yes- Issued by local licensing authorities	Part- Charitable	Commission oversees gaming. All vendors must be licensed. Lottery is separate.
Ohio	Yes	7 members appointed by the Governor	Gaming Agents	Employed by the commission	Fees & Taxes	33% on Gross Casino Revenue earmarked to various funds	Yes- Employees included	Full- Casino	Commission oversees licensing, regulating, investigating & penalizing casino operators, management companies, holding companies and key employees.
Oklahoma	No	Tribal Gaming Compact	Office of State Finance- Gaming Unit	State Agency	State Agency	4%-6% Slot Rate 10% table Rate	Yes- Tribe employees must be licensed	Part- Casinos	State compact with tribe. State has oversight authority and receives income from fees.
Oregon	No	State Police- Gaming Division	Gaming Commission	State Agency	State Agency- Bills tribes for time	N/A	Yes- By Tribal Gaming Commission	Full Gaming	State has oversight on tribal gaming.
Pennsylvania	No- Penn. Gaming Control Board	Like a commission 7 members	Bureau of Investigations & Enforcement	Board employs staff	Fees & Taxes	55% Slot Rate & 12% Table Games Rate	Yes- Casinos, key employees & vendors	Full Gaming	Board acts like a commission with 7 members. Dept of Revenue, A.G. and State Police bill the Board for their services.
Rhode Island	No	State Lottery - Dept of Revenue	State Police	State Agency	State Agency	71% Slot Rate & 18% Table Games Rate	Yes	Full Gaming	State lottery is separate division of Dept of Revenue. Lottery has a director appointed by the Governor.
South Carolina	No	All gambling is prohibited	Local Law Enforcement	N/A	N/A	N/A	N/A	N/A	Lottery has a separate commission, all other gaming is prohibited.
South Dakota	Yes	5 members appointed by the Governor	Gaming Commission- Enforcement Division	Employees of Gaming Division	State Agency	9% Gross Revenue \$2,000 per table/slot	Yes	Part- Card games & slots	Commission under the Dept of Revenue and has two divisions, Enforcement & Operations.
Tennessee	No	All gambling is prohibited	Local Law Enforcement	N/A	N/A	N/A	Yes- Per annual event	Part- Charitable	All gambling is prohibited. Very limited charitable gaming.
Texas	No	All gambling is prohibited	Local Law Enforcement	N/A	N/A	N/A	N/A	Part- Charitable	All gambling is prohibited. Very limited charitable gaming.
Utah	No	All gambling is prohibited	Local Law Enforcement	N/A	N/A	N/A	N/A	N/A	All gambling is prohibited. Very limited charitable gaming.
Vermont	No	All gambling is prohibited	Local Law Enforcement	N/A	N/A	N/A	N/A	N/A	All gambling is prohibited. Lottery is allowed and is a separate entity. Very limited charitable gaming allowed.
Virginia	No	All gambling is prohibited	Dept of Agriculture- Charitable gaming	Dept of Agriculture	State Agency	Fees required by organizations and vendors	Yes	Part- Charitable	13 member board for charitable gaming, otherwise gambling is prohibited. Board is under the Dept of Agriculture and Consumer Services.

State	Gaming Commission	Structure	Enforcement	Staffing	Funding	Taxes	License Required	Category	Powers/Duties
West Virginia	No	Lottery-7 members appointed by the Governor	State Police	Lottery Commission Employees	Like a state agency	35% on Gross Receipts	Yes	Part- Video Lottery Terminals (Video gambling)	All gambling is prohibited. Lottery Commission can license casinos with video lottery for tourism.
Wisconsin	No	Dept of Administration	Dept of Administration- Investigators	State Agency	State Agency	N/A	Yes- \$25 Raffle \$10 Bingo	Part- Charitable Bingo & Raffle	Dept responsible for regulating charitable and Indian gaming.
Wyoming	No	None	Local Law Enforcement	N/A	N/A	N/A	No	Part- Charitable non-regulated	Gambling prohibited. Charitable gaming allowed but has no oversight or licensing required.

Conclusions

-
- 25 States with gambling/gaming commission or board
 - 18 States with other state agency or local law enforcement, etc
 - 7 States where gambling is prohibited

HANDOUT 2

Charitable Gaming By State

State	Oversight Responsibility	Enforcement	Fees/Taxes	License Required	Types of Gaming Allowed	Reporting Requirements	Other Information
Alabama	Local Law Enforcement	Local Law Enforcement	Local rules	Yes	Bingo	Depends on local jurisdiction rules	Allowed in Consitution. Must be 19 to play. Non-profit must be in existance for 24 months. Premise must be owned or leased by non-profit. Non-profit can not lend their name.
Alaska	Department of Revenue	Local Law Enforcement	\$20	Yes	Various games allowed- Table & coin operated machines prohibited	Annually	Local Communities can opt out.
Arizona	Department of Revenue	Department of Revenue	1.5%- 2.5% of adjusted gross revenue	Yes	Bingo & Raffles	Monthly	Oversight & enforcement by Dept of Revenue but local authorities involved in the process.
Arkansas	Dept of Finance and Administration	Dept of Finance and Administration	.003 cents on the sale of each bingo card sold	\$100 Organization \$2,500 Distributor \$2,500 Manufacturer	Bingo, Pull Tabs & Raffles	Monthly	
California	Department of Justice	Department of Justice	N/A	\$100 Organization \$100 Suppliers	Bingo & Raffles	Depends on local jurisdiction rules	Licenses issued by local municipality.
Colorado	Colorado Bingo-Raffle Advisory Board- State Dept	Colorado Bingo-Raffle Advisory Board	.45% of total proceeds over \$5,000 but under \$100,000 .55% of total proceeds over \$100,000	\$100 Organization \$20 Manager \$1,000 Landlord \$700 Manufacturer/Supplier \$200 Distributor/Salesman	Bingo, Pull Tabs & Raffles	Quarterly	
Connecticut	Division of Special Revenue & Local Municipalities	Division of Special Revenue	Fees vary by type of organization for pull tabs and raffles	\$5- \$75 Organization Bingo \$2,500 Distributor \$5,000 Manufacturer \$250 Salesman	Bingo, Pull Tabs & Raffles	Quarterly	
Delaware	Delaware Gaming Control Board	Delaware Gaming Control Board	\$250 per poker tournament	\$15 Raffle \$300 Pull Tabs \$400 Supplier	Bingo, Pull Tabs, Raffles & Poker	Yes- Varies per event type	
District of Columbia	Office of Lottery and Charitable Games	Local Law Enforcement	N/A	\$25- \$500- Depending on size and type of event Up to \$500 Supplier- Depends on what they distribute	Bingo, Casino Nights & Raffles	Annually	
Florida	Dept of Agriculture and Consumer Services	Local Law Enforcement	N/A	\$100 Organization	Bingo, Pull Tabs & Raffles	Yes- Varies	
Georgia	Georgia Bureau of Investigation	Georgia Bureau of Investigation	N/A	\$100 Organization	Bingo & Raffles	Annually	

State	Oversight Responsibility	Enforcement	Fees/Taxes	License Required	Types of Gaming Allowed	Reporting Requirements	Other Information
Idaho	Bingo Raffle Board- 7 members appointed by the Governor	Local Law Enforcement	N/A	\$100- \$300- Depending on size of organization \$500 Suppliers	Bingo & Raffles	Annually	Licenses issued by the state lottery
Illinois	Department of Revenue	State Police/Local Law Enforcement	N/A	\$200 Organization \$500 Supplier	Bingo, Pull Tabs & Raffles	Quarterly	
Indiana	Indiana Gaming Commission- Charity Gaming Division	Indiana Gaming Division	N/A	\$50 Organization \$5,000 Distributor \$5,000 Manufacturer	Bingo, Casino Nights, Pull Tabs & Raffles	Annually/Quarterly for suppliers and manufacturers	
Iowa	Iowa Department of Inspections & Appeals	Iowa Department of Inspections & Appeals/Local Law Enforcement	N/A	\$50- \$150 Depending on event	Bingo, Casino Nights & Raffles	Annually	
Kansas	Department of Revenue	Local Law Enforcement	\$100 application fee Bingo 3% fee on sale of cards	\$25 Bingo \$25- \$100 Depending in size Raffle \$500 Distributor	Bingo & Raffles	Annually	
Kentucky	Department of Charitable Gaming	Department of Charitable Gaming	6% tax on all supplies	\$25 Organization \$25 Distributor	Bingo, Pull Tabs & Raffles	Annually	
Louisiana	Department of Revenue- Office of Charitable Gaming	Dept of Public Safety/Local Law Enforcement	N/A	\$75 Organization \$100 Special Permit \$250 Distributor \$2,500 Manufacturer	Bingo, Keno, Pull Tabs & Raffles	Annually	
Maine	Chief of State Police	State Police/Local Law Enforcement	N/A	\$400 Organization	Bingo, Pull Tabs & Raffles	Annually	Video machines are also allowed with additional licensing- no more than 5 machines
Maryland	Various Depts- City/County	Local Law Enforcement	N/A	\$10- \$5,000 Organization- depends on type/license duration/location	Bingo & Raffles	Yes- Varies per event type	
Massachusetts	State Lottery Commission	Local Law Enforcement	N/A	\$50 Raffle	Bingo & Raffles	Annually	State Lottery Commision has oversight but licenses are issued by the local authorities.
Michigan	Bureau of State Lottery	Lottery Agents/Local Law Enforcement	1% of total resale value Suppliers \$5 per 1,000 tickets Raffle	\$15- \$200 Organization- depends on type and license duration \$300 Suppliers	Bingo, Casino Nights & Raffles	Annually	
Minnesota	Gaming Control Board	Gaming Control Board	.1% of gross proceeds	\$350 Organization \$6,000 Distributor \$100 Salesmen	Bingo, Pull Tabs & Paddle Wheels	Yes	
Mississippi	Mississippi Gaming Commission	Mississippi Gaming Commission	Up to 1% of gross proceeds Bingo 2 1/2% of gross proceeds depending on class of organization Pull Tabs	\$50 Organization \$2,500 Manufacturer/Distributors \$1,500 Operators	Bingo & Pull Tabs	Monthly- Extensive reporting requirements	

State	Oversight Responsibility	Enforcement	Fees/Taxes	License Required	Types of Gaming Allowed	Reporting Requirements	Other Information
Missouri	Missouri Gaming Commission	Missouri Gaming Commission	Licensing Fees	\$50 Bingo & Pull Tabs \$5,000 Supplier \$1,000 Renewal Fee	Bingo & Pull Tabs	Quarterly	
Montana	Montana Dept of Justice	Montana Dept of Justice	1% of gross proceeds	\$250 Live Bingo & Keno \$1,000 Manufacturer	Bingo, Keno, Casino Nights & Raffles	Within 30 days of the event	Any person who is an operator, contractor, manufacturer, distributor seller, vendor must license with the department.
Nebraska	Nebraska Dept of Revenue	Nebraska Dept of Revenue	3% of gross proceeds Bingo 10% of gross proceeds Pull Tabs	\$30- \$100 Bingo \$200 - \$300 Pull Tab \$30- \$100 Lottery/Raffle \$3,050 Manufacturer/Distributor	Bingo, Keno, & Raffles	Quarterly	
Nevada	Nevada Gaming Control Board	Nevada Gaming Control Board	N/A	\$10 Organization Bingo \$5- \$25 depending on size Raffles \$500- \$700 Distributor/Manufacturer	Bingo & Raffles	Annually	
New Hampshire	Racing & Charitable Gaming Division	Gaming Regulatory Oversight Authority	7% of gross proceeds Bingo \$15 per deal on pull tabs Distributor	\$250 Bingo \$10 per month Pull Tabs \$10,000 Distributor	Bingo & Pull Tabs	Monthly	
New Jersey	Legalized Games of Chance Control Commission	Local Law Enforcement	N/A	\$20 per occasion Bingo \$20 per \$1,000 value of the prize Raffle \$100 per day Casino Night \$1,000 Bingo/casino night Distributor/Supplier \$3,000 Pull Tab Distributor/Supplier	Bingo, Casino Nights & Raffles	Annually	
New Mexico	Gaming Control Board	Local Law Enforcement	.5% of gross receipts	\$200 Bingo/Pull Tab \$200 Distributor/Manufacturer \$50 Staff Permit	Bingo, Pull Tabs & Raffles	Quarterly	
New York	New York Gaming Commission	Local Law Enforcement	\$25 & 2% of gross proceeds Supplier	No Fee to license Bingo or Raffles	Bingo, Casino Nights & Raffles	Quarterly	
North Carolina	State Bureau of Investigation	Alcohol Law Enforcement Agents	N/A	\$200 Bingo Raffles not licensed	Bingo & Raffles	Annually	
North Dakota	North Dakota Attorney General	Local Law Enforcement	1% of gross proceeds under 1 million \$15,000 & .025 of gross proceeds over 1.5 million	\$150 per organization licensed \$1,500 Distributor/Manufacturer	Bingo, Pull Tabs & Raffles	Quarterly	
Ohio	Ohio Attorney General	Ohio Attorney General	N/A	\$500-\$5,000 & 1% of gross proceeds depending on size Bingo \$5,000 Distributor/Manufacturer	Bingo & Raffles	Annually	

State	Oversight Responsibility	Enforcement	Fees/Taxes	License Required	Types of Gaming Allowed	Reporting Requirements	Other Information
Oklahoma	Alcoholic Beverage Laws Enforcement Commission	Commission Agents	1 cent per bingo card & 10% on gross proceeds & equipment	\$100 Organization \$5,000 Distributor \$2,000 Manufacturer \$15 Employee \$50 Manager	Bingo	Monthly	
Oregon	Oregon Dept of Justice	Dept Agents	1% of gross proceeds	\$20- \$200 depending on size Bingo \$40-\$100 depending on size Raffle \$40 Manager \$300 Poker Contractor \$50 Poker Supplier	Bingo, Poker & Raffles	Quarterly	
Pennsylvania	Department of Revenue	Dept Agents	N/A	\$2,000 Manufacturer \$1,000 Distributor \$10 Limited Occasion License	Bingo, Pull Tabs & Raffles	Annually	
Rhode Island	Dept of Public Safety	State Police	N/A	\$5 Bingo/Raffle	Bingo & Raffles	N/A	
South Carolina	Department of Revenue	Dept Agents	4 cents- 10 cents per bingo card depending on size	\$100- \$4,000 depending on size \$1,000 Manager \$5,000 Manufacturer \$2,000 Distributor	Bingo	Quarterly	
South Dakota	Department of Revenue	Dept Agents	5% of gross proceeds from the distributor	\$2,500 Manufacturer \$5,000 Distributor	Bingo, Pull Tabs & Raffles	Monthly	
Tennessee	Department of State	Dept Agents	N/A	\$150-\$600 license fee depends on projected gross proceeds	Raffles	Quarterly	
Texas	Texas Attorney General	Texas Attorney General	N/A	No licensing required	Bingo & Raffles	N/A	
Vermont	Commissioner of Liquor Control	Local Law Enforcement	N/A	\$3,000 Manufacturer \$2,000 Distributor	Bingo, Casino Nights & Pull Tabs	Monthly	
Virginia	Dept of Agriculture and Consumer Services	Dept Agents	12.5% Audit & Administrative fees on gross receipts	\$200 Organization \$75 Bingo Manager/Caller \$1,000 Manufacturer/Supplier	Bingo, Pull Tabs & Raffles	Quarterly	
Washington	Washington State Gambling Commission	Commission Agents	5% of net receipts Bingo 10% of gross receipts Pull Tabs 5% of net receipts Raffles	\$61- \$31,222 depending on gross receipts Bingo \$648- \$26,596 depending on gross receipts Pull Tabs \$61- \$1/632 depending on gross receipts Raffles \$196 Manager	Bingo, Pull Tabs & Raffles	Annually	

State	Oversight Responsibility	Enforcement	Fees/Taxes	License Required	Types of Gaming Allowed	Reporting Requirements	Other Information
West Virginia	West Virginia State Tax Department	Local Law Enforcement	20% of sales of pull tabs Distributors & Wholesalers	\$100- \$5,000 depending on gross proceeds Bingo \$50- \$500 depending on frequency Raffles \$500 Distributor/Manufacturer/ Wholesaler	Bingo, Pull Tabs & Raffles	Quarterly	
Wisconsin	Dept of Administration	Dept Agents	1% of first \$30,000 in receipts Bingo 2% of remaining receipts over \$30,000 Bingo	\$10 per occasion Bingo \$25 Raffles \$5 Manager \$10- \$1,000 depending on gross sales Supplier	Bingo & Raffles	Quarterly	
Wyoming	N/A	Local Law Enforcement	N/A	N/A	Bingo, Pull Tabs & Raffles	N/A	

Hawaii Only social gaming allowed
Utah No gaming allowed

Responsibility Conclusions

- 11 States that use a Commission
- 9 States that use Department of Revenue
- 3 States that use State Lottery
- 12 States that use State/Local law enforcement
- 13 States that use various Boards/Agencies

ARTICLE 1 - GAMBLING

6-7-101. Definitions.

(a) As used in this article:

(i) "Calcutta wagering" means wagering on the outcome of amateur contests, cutter horse racing, dog sled racing, professional rodeo events or professional golf tournament in which those who wager bid at auction for the exclusive right to "purchase" or wager upon a particular contestant or entrant in the event and when the outcome of the event has been decided the total wagers comprising the pool, less a percentage "take-out" by the event's sponsor, is distributed to those who "purchased" or wagered upon the winning contestants or entrants;

(ii) "Gain" means the direct realization of winnings;

(iii) "Gambling" means risking any property for gain contingent in whole or in part upon lot, chance, the operation of a gambling device or the happening or outcome of an event, including a sporting event, over which the person taking a risk has no control, but does not include any of the following:

(A) Bona fide contests of skill, speed, strength or endurance in which awards are made only to entrants or the owners of entries;

(B) Bona fide business transactions which are valid under the law of contracts;

(C) Other acts or transactions now or hereafter expressly authorized by law;

(D) Bingo games conducted, or pull tabs sold, by charitable or nonprofit organizations where the tickets for the bingo are sold only in this state and the pull tabs are sold only on the premises owned or occupied by the charitable or nonprofit organization provided that:

(I) Bingo games and pull tab games shall only be conducted by charitable or nonprofit organizations, which have been in existence in this state for at least three (3) years;

(II) In conducting bingo games and pull tab games the organization shall use only volunteers who are bona fide members of the charitable or nonprofit organization or employees or contractors who are paid by the organization to assist in the operation of the game;

(III) Players of bingo games or pull tab games shall be eighteen (18) years or older;

(IV) At least sixty-five percent (65%) of all gross sales shall be redeemed as winnings each month. The net proceeds after payment of winnings shall be restricted as follows:

(1) No more than forty percent (40%) of net proceeds shall be paid to distributors or manufacturers of supplies or equipment necessary to conduct the game; and

(2) Seventy-five percent (75%) of the net proceeds remaining after payment for all costs and supplies shall be donated within one (1) year by the organization to a bona fide charitable or benevolent purpose.

(V) The charitable or nonprofit organization conducting the bingo game or pull tab game may purchase supplies or equipment necessary to conduct the game from a distributor or manufacturer at a price based on a per card or pull tab basis subject to the limitations provided in subdivision (D)(IV)(1) of this paragraph.

(E) Any game, wager or transaction which is incidental to a bona fide social relationship, is participated in by natural persons only, and in which no person is participating, directly or indirectly, in professional gambling;

(F) Calcutta wagering on contests or events conducted by a bona fide nationally chartered veterans', religious, charitable, educational or fraternal organization or nonprofit local civic or service club organized or incorporated under the laws of this state, provided that:

(I) The contest or event is conducted solely in this state;

(II) Any rules affecting the contest or requirements for participants are clearly posted;

(III) The total prizes or prize money paid out in any one (1) contest or event does not exceed ninety percent (90%) of the total wagers;

(IV) A minimum of ten percent (10%) of the total wagers on each contest or event is donated within one (1) year by the sponsoring organization to a bona fide charitable or benevolent purpose;

(V) No separate organization or professional person is employed to conduct the contest or event or assist therein;

(VI) The sponsoring organization before conducting the contest or event gives thirty (30) days written notice of the time and place thereof to the governing body of the county or municipality in which it intends to conduct the contest or event and the governing body does not pass a resolution objecting thereto;

(VII) The sponsoring organization has complied with the relevant sections of the internal revenue code of 1954, as amended, relating to taxes on wagering.

(G) Display or private use of antique gambling devices in the owner's residence;

(H) Raffles conducted for charitable purposes;

(J) Any lottery game authorized and run by the Wyoming lottery corporation pursuant to W.S. 9-17-101 through 9-17-128.

(K) The hunting license raffle provided by W.S. 23-1-302(p).

(iv) "Gambling device" means any device, machine, paraphernalia or equipment except an antique gambling device that is used or usable in the playing phases of any professional gambling activity, whether that activity consists of gambling between persons or gambling by a person involving the playing of a machine;

(v) "Gambling premise" means any building, room, enclosure, vehicle, vessel or other place, whether open or enclosed, used or intended to be used for professional gambling. Any place where a gambling device is found is presumed to be intended to be used for professional gambling;

(vi) "Gambling proceed" means all money or property at stake or displayed in or in connection with professional gambling;

(vii) "Gambling record" means any record, receipt, ticket, certificate, token, slip or notation given, made, used or intended to be used in connection with professional gambling;

(viii) "Professional gambling" means:

(A) Aiding or inducing another to engage in gambling, with the intent to derive a profit therefrom; or

(B) Participating in gambling and having, other than by virtue of skill or luck, a lesser chance of losing or a greater chance of winning than one (1) or more of the other participants.

(ix) "Profit" means benefit other than a gain, which is realized or unrealized and direct, including benefits from unequal advantage in a series of transactions but does not include benefits of proprietorship or management of a business wherein a game, wager or transaction described in W.S. 6-7-101(a)(iii)(E) occurs;

(x) "Antique gambling device" means a mechanically or electronically operated slot machine that is at least twenty-five (25) years old and used only for display or personal amusement in the owner's residence, in public and private museums, in possession of a dealer or distributor of lawful gaming equipment or displayed at state or local historic sites;

(xi) "Charitable or nonprofit organization" means an organization recognized as a charitable or nonprofit organization under Wyoming statutes and which possesses a valid exemption from federal income tax issued by the Internal Revenue Service under the provisions of 26 U.S.C. § 501(c);

(xii) Repealed By Laws 2007, Ch. 52, § 1.

6-7-102. Gambling; professional gambling; penalties.

(a) A person who engages in gambling commits a misdemeanor punishable by imprisonment for not more than six (6) months, a fine of not more than seven hundred fifty dollars (\$750.00), or both.

(b) A person who engages in professional gambling commits a felony punishable by imprisonment for not more than three (3) years, a fine of not more than three thousand dollars (\$3,000.00), or both.

6-7-103. Gambling devices, gambling records, gambling proceeds subject to seizure; disposition thereof; antique gambling devices protected.

All gambling devices, gambling records and gambling proceeds are subject to seizure by any peace officer and shall be disposed of in accordance with law. An antique gambling device as defined by

W.S. 6-7-101(a)(x) shall not be subject to seizure unless it is used in any way in violation of this article.

6-7-104. Advertising of allowable gambling activities or events.

Nothing in this chapter prohibits the advertising of any gambling activity or event excluded from gambling under W.S. 6-7-101(a)(iii) and conducted by or for any charitable or nonprofit organization or conducted as a promotional activity by a private business entity which is clearly occasional and ancillary to the primary business of that entity.

HANDOUT 4



State to crack down on 'gray' gambling machines | The Wichita Eagle

FULL MENU

POLITICS & GOVERNMENT

State to crack down on 'gray' gambling machines

By Fred Mann

February 07, 2012 05:00 AM

Updated August 08, 2014 10:08 AM

You don't have to visit the Kansas Star Casino to play video machines with colorful spinning reels. You can find machines that look and act very much like slot machines all over Wichita – at restaurants, convenience stores and smoke shops.

They are called "gray machines" because they exist in a legal gray area, though state gaming officials say there is no question the machines are illegal, and they intend to crack down on them. The machines also compete with Lottery games and state-owned casinos, thereby depriving the state of revenue.

Inside a convenience store on South Broadway in Wichita, one machine pays out in store credit that must be used the same day, according to an employee who works behind the counter. He said he believes the machine is legal. He said the store would get rid of it if authorities determine it isn't.

"It'd be silly to lose our business over a silly machine," he said.

The machines inside the smoke shop at Mike's Steak House on South Broadway pay off in gift cards, not cash, and therefore are legal, said owner Craig Gabel.

His machines are for gamblers what the nicotine patch is for smokers, he said. "There's not a lot of excitement in winning a gift card," he added.

But he is awaiting word from law enforcement for more definitive information about their legality. That opinion will be based on a report from the Kansas Racing and Gaming Commission on nine machines confiscated in a raid on two Valero stores in Wichita in September. Agents with the commission performed forensics tests on the machines to see if they were rigged for gambling. The report has been sent to the Wichita Police Department and soon will be turned over the District Attorney's office to determine any charges, said Lt. Mitch Dunbar of the WPD's special investigations bureau.

"Once they let us know, we'll ship anything out of here they want gotten rid of," Gabel said.

Prize, chance, consideration

Under Kansas law, machines are illegal if they have three elements: prize, chance and consideration. Consideration is the cash wagered in the machine and the commercial and financial advantage vendors receive from operating the machines.

Exceptions to the law include licensed bingo parlors, regulated tribal gaming and the state lottery, including state-owned casinos.

Kansas lawmakers tried to ban any mechanical or electronic devices not authorized by the Kansas Lottery in the 2007 expanded gambling bill that created state-owned casinos.

But after three store owners challenged the law, the Kansas Supreme Court ruled in April that it was too broad because it could apply to any mechanical item that could be used for gambling, including telephones, computers, even children's games that use mechanical spinners.

Bill Miskell, spokesman for the gaming commission, said Kansas law is clear enough: Any device that contains the three primary elements – prize, chance and consideration – is illegal. The prize doesn't have to be cash.

"We know people who have these kinds of machines in their establishments don't believe they're providing a prize, but they are," he said.

Local businesses can be duped into installing them by a supplier, and tend to overlook or be ignorant of their illegality, Miskell said.

"We do let them know that under Kansas laws anything that involves those three elements are illegal, even if the prize is not cash money. And we request them to voluntarily comply with the law. Some do, some don't," he said.

Focus on casinos

Authorities usually don't act against the machines unless they receive complaints. Between January 2008 and June 30, 2011, the racing and gaming commission received 893 complaints of illegal gambling in 71 of the state's 105 counties, according to Miskell. More than half concerned gray machines.

The state refers complaints to local law enforcement agencies to investigate. Racing and gaming agents will examine any machine turned over by local authorities. It also will inspect machines at the request of store owners, Miskell said.

The state has led a coordinated effort to dump the devices since 2008. In 2009, agents of the Kansas Racing and Gaming Commission, which regulates gambling, destroyed more than a dozen illegal devices from around the state, including "Quarter Pushers" and "Cherry Masters."

But racing and gaming has only two agents trained to examine the machines, and both are busy with the state-owned casinos right now. The Kansas Star opened in Mulvane the day after Christmas, and the Hollywood Casino in Wyandotte County opened Friday. When those casinos are stabilized, the regulators will put more focus on illegal gambling machines, Miskell said.

'All over the state'

The September raid of the Valero stores, which netted \$5,000 in cash from the nine machines, initially came about as a result of complaints, Dunbar said.

"We know they're out there, that they're all over the state," he said.

In 2010, the Reno County district attorney brought gambling charges against a route man for Wichita-based Gift Liquidations.com for collecting alleged gambling proceeds from a machine at a truck stop in South Hutchinson.

No one at the truck stop was charged, but the route man pleaded guilty to distribution of an illegal gambling device and got 12 months probation and a \$5,000 fine.

Dunbar said store owners are generally cooperative with officers who check out their machines. Possession is a misdemeanor.

"I don't think they're really aware of what makes them legal or illegal," Dunbar said. "They rely on the vendor of the machine, and they shouldn't be doing that. They should be contacting us or the state."

The Kansas Lottery's executive director, Dennis Wilson, has said gray machines compete against state-owned games, depriving the state of revenue.

Miskell said that's not the main reason regulators want to crack down on them.

“The main reason the state wants to get busy on this is that there’s a law on the books that says this is an illegal gambling device,” he said. “And, yes, it does have an impact on lottery ticket sales, on lottery play, on both state-owned and tribal casinos. How big it is, I don’t know.”

Dunbar said gamblers aren’t getting a good deal from gray machines.

“They think the payoffs in the fringes of the gambling community will be higher than if they do it in a casino,” he said. “The general consensus is the payout is worse than what you’ll find at a casino.”

Contributing: The Kansas City Star

Read more here: <http://www.kansas.com/news/politics-government/article1085867.html#storylink=cpy>

HANDOUT 5

The  State

'Gaming' or 'gambling'? Hundreds of machines target for seizures | The State

• News

◦ COLUMNISTS

'Gaming' or 'gambling'? Hundreds of machines target for seizures

By JOHN MONK - jmonk@thestate.com

February 01, 2012 12:00 AM

Updated February 01, 2012 08:08 AM

South Carolina State Law Enforcement Division officials in September said they would launch a massive crackdown to seize possibly hundreds of suspected new gambling machines popping up in stores and nightspots across the state.

Now, SLED is scaling back. Some say the new gaming machines are legal; some say they're not. SLED wants to make sure it puts together cases that will hold up in court.

"It probably won't be any grand, going out and scooping up lots of machines at one time," SLED Chief Mark Keel said this week.

"We have to do our homework," he said. "We don't want to come out of the box and lose a case."

In preparing for the raids, Keel learned that today's gaming machines involve sophisticated new technology – making a gambling case against them harder to prove than with the old video poker machines. Moreover, he

learned that manufacturers of the new gaming machines have top legal talent and will launch vigorous courtroom counterattacks against any seizures.

“I anticipate it will be a battle, like it was in the past,” Keel said. “We have to do our homework.”

Jim Griffin, a Columbia lawyer representing gaming machine interests, said: “Mark Keel is wise to be cautious. The new generation of gaming machines might have the look of the old games of chance, but they are a new breed – a different animal.”

Since SC outlawed video poker machines in 2000, various configurations of gaming machines have been tested in the market and in the courts. Games of skill are legal. Games of chance are not.

But the law allows sweepstakes, Griffin said.

He said the concept of the new games is akin to the Monopoly sweepstakes of McDonalds, or cash sweepstakes offered by other brand-name companies like Publishers Clearing House, Starbucks, Pepsi-Cola or Piggly Wiggly.

All are legal sweepstakes involving chance, Griffin said. “You go to McDonald’s and you get these Monopoly pieces, and if you get the correct pieces, you get a lot of money. There is a whole industry of sweepstakes.”

The state banned video poker machines after years of political and legal fights. At the time, the largely unregulated gambling devices – located in hundreds of stores and restaurants across the state – comprised one of the state’s biggest industries. Each operator paid a modest per-machine fee to the state, but the industry’s \$3 billion cash operations were largely untaxed.

After 2000, SLED seized thousands of the old machines that were operating in violation of the law. It still has more than 800 confiscated machines in a warehouse in the Columbia area.

These days, complaints from sheriffs and police chiefs about the new gaming machines are growing, Keel said.

“People would tell me they’d go in a store one day, and there’d be some video poker machines, and they’d come back, they’d have stools in front of them, and then later time, there’d be a sign up saying ‘Somebody won \$500,’ ” Keel said. “That sounds like the old days, when video poker was really out there.”

To get ready for his coming crackdown, Keel sent he sent two SLED agents and an assistant attorney general to a law enforcement seminar. SLED also will have an expert witness on hand.

Keel declined to reveal when the raids might take place or if they would involve prior work by undercover agents. He did say, “We’ll be getting the IRS involved and the SC Department of Revenue involved.”

Some sheriffs across the state can’t wait for SLED’s crackdown.

“We’re flooded with them,” said Richland County Sheriff Leon Lott. “We’ve got them in just about every bar, nightclub and restaurant.”

Lott said the devices are clearly illegal gambling. “People put money in, and they either lose that money, or they get money back.”

Lott said the current law banning gambling machines has loopholes that are exploited by defense lawyers in court. They have convinced some magistrates to declare the machines legal in several seizures his deputies made, Lott said.

“The Legislature needs to do something,” he said. “If these machines are going to be legal, they need to be taxed and we can get the revenue from them. If they are illegal, then that means they should be totally illegal.”

Jeff Moore, executive director of the SC Sheriffs’ Association, said machine operators are putting the new machines everywhere they can across South Carolina.

Moore said the operators have gotten rulings by magistrates in several counties that the machines are legal, and they are taking those rulings and showing them to sheriffs in other counties.

“The machines are just about everywhere,” Moore said. “And we’re seeing Internet cafes spring up – 30 or 40 computers at tables where you go in and get connected to gambling machines. It’s gambling.”

Moore said the machines might not always pay off in cash. “They might pay off in phone cards, and then you trade the phone card in for cash.”

In Kershaw County, Sheriff Jim Matthews’ deputies have seized suspected gambling machines in the past week. A magistrate will rule on two of the machines after a Monday hearing in Camden, Matthews said.

An assistant attorney general is expected to be on hand, Matthews said.

A spokesman for SC Attorney General Wilson said Wilson is a “staunch ally” in Keel’s effort.

“I’m going to enforce the law,” Keel said. “If the games are legal, they’re legal. But the courts will have to make that determination.”

Read more here: <http://www.thestate.com/latest-news/article14398358.html#storylink=cpy>



HANDOUT 6

6601 Campstool Road
 Cheyenne, Wyoming 82002-0110

MEMO

To: Tom Montoya, Chief of Enforcement

From: Kelly Hunt, Senior Agent

Subject: Sample of Gambling in Wyoming

Date: May 10, 2018

During recent inspection tours in Gillette, Cheyenne and Casper, I noted the presence of the non-regulated slot machines and pull tabs in establishments. There are 56 licensed establishments in Gillette with 6 questionable devices, 76 licensed establishments in Cheyenne with 10 questionable devices and 86 licensed establishments in Casper with 17 questionable devices. The notes are as follows:

Gillette

License Type	Number of Devices	Type of Devices
Retail	4	Unregulated Slot
Limited- Club	3	Unregulated Slot
Resort	2	Unregulated Slot
Limited- Club	2	Unregulated Slot
Retail	4	Unregulated Slot
Retail	4	Unregulated Slot

Cheyenne

License Type	Number of Devices	Type of Devices
Retail	1	Pull Tabs
Retail	1	Unregulated Slot
Limited- Club	2	Unregulated Slot
Limited- Club	1	Unregulated Slot
Retail	1	Unregulated Slot
Limited- Club	1	Unregulated Slot
Retail	1 & 1	Unregulated Slot & Pull Tab
Retail	1	Unregulated Slot
Limited- Club	1	Unregulated Slot
Retail	1	Unregulated Slot

Casper

License Type	Number of Devices	Type of Devices
Retail	1	Unregulated Slot
Retail	1 & 1	Unregulated Slot & Pull Tab
Retail	3	Unregulated Slot
Retail	2 & 1	Unregulated Slot & Pull Tab
Retail	2 & 1	Unregulated Slot & Pull Tab
Retail	1	Pull Tabs
Limited- Club	1	Unregulated Slot
Retail	1	Unregulated Slot
Limited- Club	3	Unregulated Slot
Retail	3	Unregulated Slot
Limited- Club	3	Unregulated Slot
Limited- Club	3	Unregulated Slot
Retail	1	Unregulated Slot
Limited- Club	1	Unregulated Slot
Retail	1	Pull Tabs
Retail	1	Unregulated Slot
Retail	1	Unregulated Slot



