



# 2009 Governor's State Employees Food Drive



## Bingo, Raffles and Monte Carlo

Raffles are regulated gambling events and are the exclusive privilege of qualifying tax-exempt organizations. Each "Department" in the State of Oregon holds such authority. The issue of whether a Department needs a raffle gaming license is determined by the scope of its intended fundraising—and whether or not it will be making available more than \$10,000 worth of raffle tickets for sale throughout the course of any single calendar year (that's a cumulative number and covers all raffles, big and small alike).

Essentially, it is imperative that one individual (usually in a Department's Administrative Office) act as "point person" in charge of overseeing all the raffle activity of the Department. Also, there is a cap on the amount of CASH which may be awarded as a prize at any single raffle: \$2,500; this means that a 50/50 raffle may only make available up to \$5,000 worth of tickets.

Please review the below governing statutes and administrative rules, as well as your Department's policies, as you considering events of a gaming nature for the Governor's State Employees Food Drive. Your Team Leader cannot answer questions about gaming activities; you will need to contact the Gaming Registrar. If your Department does decide to pursue a gaming event, your Department Director should grant approval and the Chair of the Governor's State Employees Food Drive Statewide Planning Committee should be notified.

### Helpful Links

#### Governing ORSs

[www.leg.state.or.us/ors/464.html](http://www.leg.state.or.us/ors/464.html)

[www.leg.state.or.us/ors/167.html](http://www.leg.state.or.us/ors/167.html) (See 167.108-167.170)

#### Governing OARs

[http://arcweb.sos.state.or.us/rules/OARS\\_100/OAR\\_137/137\\_025.html](http://arcweb.sos.state.or.us/rules/OARS_100/OAR_137/137_025.html)

NOTE: for deregulated raffle activities, the first qualifying criteria of holding tax-exempt status must be met; also, please consider compliance with 137-025-0310's raffle ticket disclosures as they afford much protection in the event of complaint by any disgruntled participant.

#### DOJ's Rules, Forms, etc.

[http://www.doj.state.or.us/charigroup/gaming\\_oregon.shtml](http://www.doj.state.or.us/charigroup/gaming_oregon.shtml)

Don't forget that winners of gambling activities may incur tax liability! Here's the URL for IRS (gambling winning tax) reporting information:

[http://www.doj.state.or.us/charigroup/withholding\\_reporting.shtml](http://www.doj.state.or.us/charigroup/withholding_reporting.shtml)

#### Gaming Registrar

[charitable.activities@state.or.us](mailto:charitable.activities@state.or.us)