

BAO 2004-0615-00018	Date Issued: 08/18/2004	View Request <a href="#">RQ 2004-0615-00018</a>
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Summary:	Consistent with Texas Occupations Code Chapter §2001, an organization's trustee may work the bingo program.
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FIRST CLASS UNITED STATES MAIL  
and  
CERTIFIED MAIL NO. 7004 0750 0001 3237 8438  
RETURN RECEIPT REQUESTED

BAO # 2004-0615-00018

August 18, 2004

Ms. Dixie Bonomo  
President  
Ladies Auxiliary to VFW Post 837  
4919 Carya  
San Antonio, Texas 78222

Re: Request for Advisory Opinion relating to Trustee as Bingo Worker

Dear Ms. Bonomo:

On June 15, 2004, the Texas Lottery Commission (the "Commission") received your e-mail requesting an advisory opinion as to whether ". . . an organization's Trustee may also work the Bingo program." You further state that although the trustee is one of three that does audits each month, she will not handle money in any way. Rather, she will count out bingo cards and order bingo supplies.

**ANSWER:**

Neither the Bingo Enabling Act (Texas Occupations Code Chapter 2001) nor Texas Lottery Commission rules prohibit an organization's trustee from being a bingo worker. Please be aware that Texas Occupations Code §2001.313 and 16 TAC §402.530 do require that a bingo worker be included on the registry of approved bingo workers. However, if a person performs work entirely outside of any bingo occasion, such as inventory or ordering of supplies, the law does not require obtaining approval as a registered bingo worker. Of course, appropriate internal controls should be maintained for all job functions.

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## **SUMMARY**

Consistent with Texas Occupations Code Chapter §2001, an organization's trustee may work the bingo program.

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This advisory opinion cannot be construed as a tax ruling or otherwise interpretive of the Internal Revenue Code. The information provided is completely limited to the context of the Bingo Enabling Act and the Charitable Bingo Administrative Rules.

This advisory opinion is based on the laws, rules and regulations in effect at the time of its issuance. All of the information provided herein is subject to change in law.

This opinion is purely advisory in nature and is limited to the particular questions at issue and to the facts presented in the request. Therefore, this opinion must not be relied upon as a previous determination regarding any conduct which is not substantially consistent with the opinions and facts stated in the request.

Yours truly,

William L. Atkins, Director  
Charitable Bingo Operations Division

Cc: C. Tom Clowe, Jr., Chairman  
James A. Cox, Jr., Commissioner  
Rolando Olvera, Commissioner  
Kimberly L. Kiplin, General Counsel  
Sandra Joseph, Assistant General Counsel  
Phil Sanderson, Assistant Director