

BAO 2004-0830-0026	Date Issued: 10/19/2004	View Request RQ 2004-0830-0026
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BAO # 2004-0830-0026

October 19, 2004

Owen Anderson
4165 Bluebonnet Hilltop Drive
Fort Worth, Texas 76126

Re: Bingo Workers

Dear Mr. Anderson:

On August 30, 2004, the Texas Lottery Commission (the "Commission") received your e-mail request for an advisory opinion related to bingo workers. Below is your question followed by the Commission's response.

Can a person be employed as a bingo worker while still being the primary Bingo license holder?

Review the information as it seems to be:

1. The License holder involved - Benbrook Lakeshore Neighbors Association with Taxpayer #1-75-2071751-7
2. Primary Operator - Lou Kosanovich
3. Reason for Inquiry:
The following is taken from the BLNA Board of Directors Meeting Minutes of March 1, 2004 Page 2: "It is reported that Lou Kosanovich has been hired as a worker at the bingo hall and therefore can be paid for work as well as function as the operator representing the BLNA."
4. Lou Kosanovich was listed as the Primary Operator on the BLNA's license renewal application for the year - document dated 07/14/04
5. Lou Kosanovich signed for the BLNA a TRUST Agreement dated June 7, 2004

Is the proceeding [sic] legal pursuant to the current Bingo Regulations [sic]?

ANSWER:

The term *primary Bingo license holder* is not contained in the statute. Therefore, we can

not answer your question.

SUMMARY

The term *primary Bingo license holder* is not contained in the statute. Therefore, we can not answer your question.

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
Marshall McDade, Senior Audit Manager