BAO 2004- 0902-0028	Date Issued: 10/19/2004	View Request <u>RQ 2004-0902-0028</u>
Summary:	Neither the Bingo Enabling Act (Texas Occupations Code Chapter 2001) nor the Charitable Bingo Administrative Rules (16 Tex. Admin. Code Chapter 402) prohibit a person designated by a license holder as an operator from being a bingo worker.	

FIRST CLASS UNITED STATES MAIL and CERTIFIED MAIL NO. 7004 0750 0001 3237 6083 RETURN RECEIPT REQUESTED

BAO # 2004-0902-0028

October 19, 2004

Owen Anderson 4165 Bluebonnet Hilltop Drive Fort Worth, Texas 76126

Re: Bingo Workers

Dear Mr. Anderson:

On September 2, 2004, the Texas Lottery Commission (the "Commission") received your 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 [sic] listed as an operator for a 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. License renewal documents dated 5-17-04 as received by the Bingo Division:
 - A) Affidavit of Responsibility signatures:
 Officer F.D. Kisor / Primary Operator Louis Kosanovic
 - B) Person in question: Sandra L. Kosanovich (wife of Louis)

But License renewal information transmitted by Fax to Alice Banks on 7/13/04 by F.D. Kisor indicated there are changes involving Sandra L. Kosanovich:

- A) Page 3 indicates she is still listed as an operator for the BLNA
- B) Page 13 indicates she is now applying as an Approved Worker

Can she in fact hold the two conflicting positions for a Bingo License holder? And did the Bingo approve that she could hold these different positions?

Overall is the proceeding legal pursuant to the current Bingo Regulations?

ANSWER:

Neither the Bingo Enabling Act (Texas Occupations Code Chapter 2001) nor the Charitable Bingo Administrative Rules, 16 TAC 402, prohibit a person designated by a license holder as an operator from being a bingo worker.

SUMMARY

Neither the Bingo Enabling Act (Texas Occupations Code Chapter 2001) nor the Charitable Bingo Administrative Rules (16 Tex. Admin. Code Chapter 402) prohibit a person designated by a license holder as an operator from being a bingo worker.

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