| BAO 2005-<br>0126-0040 | Date Issued: 04/11/2005   | View Request RQ 2005-0126-0040 |
|------------------------|---|--------------------------------|
| Summary:               | Assuming that none of the money in the parish building fund came from charitable bingo, the Commission has no authority over the expenditure of monies from that fund. In addition, the Commission has no jurisdiction over local smoking ordinances. |                                |

## CERTIFIED MAIL NO. 7001 2510 0001 4202 4517

BAO # 2005-0126-0040

April 11, 2005

Rev. Richard Philion, OMI
Our Lady of Refuge Church
4 Saint Eugene de Mazenod Avenue
P. O. Box 156
Roma, Texas 78584

Re: Use of Bingo Funds

Dear Reverend Philion:

On January 26, 2005, the Texas Lottery Commission (Commission) received your letter addressed to Advisory Opinion Members. Because we were uncertain as to your specific question, we requested additional information. On February 10, 2005, the Commission received your response. Below is your question followed by the Commission's answer.

I was told that I needed your permission to add a smoking room on to the present bingo hall and provide the specifics which I sent in my first letter. Do I have your okay?

The hall will be built with monies from the parish building fund . . . approximate cost will be \$45,000.

This new section will only be used for bingos on Mondays, Tuesdays, and Saturdays of each week at 7:30 P.M.

## **ANSWER:**

Assuming that none of the money in the parish building fund came from charitable bingo, the Commission has no authority over the expenditure of monies from that fund. In addition, the Commission has no jurisdiction over local smoking ordinances.

## SUMMARY

Assuming that none of the money in the parish building fund came from charitable bingo, the Commission has no authority over the expenditure of monies from that fund. In addition, the Commission has no jurisdiction over local smoking ordinances.

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