

BAO 2006-0421-0017	Date Issued: 06/06/2006	View Request <a href="#">RQ 2006-0421-0017</a>
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Summary:	Neither the Bingo Enabling Act nor the Charitable Bingo Administrative Rules address lease agreement provisions between a licensed authorized conductor and a commercial lessor pertaining to use of the premises. Therefore, a lease agreement between a licensed authorized organization and a commercial lessor that limits the organization's discretion as to when bingo occasions may be conducted does not violate the Bingo Enabling Act or the Charitable Bingo Administrative Rules
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CERTIFIED MAIL NO. 7001 2510 0001 4202 4685

BAO # 2006-0421-0017

June 6, 2006

Robert McGarey, M.A.  
The Human Potential Center  
2007 Bert Avenue  
Austin, Texas 78704

Re: Bingo Equipment

Dear Mr. McGarey:

This advisory opinion responds to your request which was received by the Texas Lottery Commission (Commission) on April 21, 2006. You requested an opinion about whether a lease agreement between a licensed authorized organization and a commercial lessor that limits the organization's discretion as to when bingo occasions may be conducted violates the Bingo Enabling Act or the Charitable Bingo Administrative Rules.

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#### SUMMARY

Neither the Bingo Enabling Act nor the Charitable Bingo Administrative Rules address lease agreement provisions between a licensed authorized conductor and a commercial lessor pertaining to use of the premises. Therefore, a lease agreement between a licensed authorized organization and a commercial lessor that limits the organization's discretion as to when bingo occasions may be conducted does not violate the Bingo Enabling Act or the Charitable Bingo Administrative Rules

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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  
Kimberly L. Kiplin, General Counsel