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RETURN RECEIPT REQUESTED

BAO # 2006-0816-0023

December 15, 2006

Jim Zalabak, Creative Director
Douglas Press, Inc.
2810 Madison St.
Bellwood, IL 60104

Re: Bingo Receipts

Dear Mr. Zalabak:

This advisory opinion responds to your request which was received by the Texas Lottery Commission (Commission) on August 16, 2006. You provided a description of a bingo event game and asked whether, based on the description, it appears that the game would be approved by the Commission. Specifically, you asked:

We are working on a bingo event game, in which players would dab bingo numbers on tickets. There are a total of nine numbers on each ticket, arranged in three columns of three numbers each. Using the bingo flashboard, we'll award a \$150 prize to the first player that dabs five numbers creating an "X" pattern. Then we'll award \$250 dollars to the first player that dabs all nine numbers (coverall) on the ticket.

There is a chance, that the player that dabbled the "X" pattern and won \$150 can go on to be the player that also dabs the remaining four numbers on the ticket for an additional \$250 making him the "X" winner as well as the coverall winner for a total of \$400.

Based on this description, would you say the game would receive approval by the Texas Lottery Commission?

Please let me know if this description is clear. I would be happy to provide any other information necessary for you to provide an opinion with confidence.

ANSWER:

Based on the description submitted, it appears that the game concept would be an event ticket style of play authorized by charitable bingo administrative rule 16 TAC §402.300(h)(6) (Pull-Tab Bingo). However, the Commission can not approve a specific pull-tab game until the manufacturer has submitted the ticket for review. In order to be approved, a pull-tab bingo ticket must comply with all applicable statutes and rules.

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,

Philip D. Sanderson, Assistant Director
Charitable Bingo Operations Division

cc: C. Tom Clowe, Jr., Chairman
James A. Cox, Jr., Commissioner
Anthony J. Sadberry, Executive Director
Kimberly L. Kiplin, General Counsel