

**CERTIFIED MAIL NO. 7000 0520 0025 5830 8759  
RETURN RECEIPT REQUESTED**

BAO # 2007-0320-0012

May 18, 2007

Mr. Jeffrey L. Minch  
President, CEO  
Littlefield Corporation  
2501 North Lamar Blvd.  
Austin, Texas 78705

Re: Donation to General Fund

Dear Mr. Minch:

This advisory opinion responds to your request that the Texas Lottery Commission (Commission) received on March 20, 2007. You asked:

Can a Texas corporation that is not a commercial lessor make a donation to the General Fund of a charity that is not currently or has never been licensed to defray the costs of investigating and applying for a charity bingo license in an amount equal to or greater than the application fee and other related costs?

**ANSWER:**

A corporation that is not a commercial lessor may make a donation to the General Fund of a charity that is not currently or has never been licensed to defray the costs of investigating and applying for license to conduct bingo in an amount equal to or greater than the application fee and other related costs. Neither the Bingo Enabling Act (Act) (Tex. Occ. Code ch. 2001) nor the Charitable Bingo Administrative Rules (16 TAC ch. 402) prohibits a corporation that is not a commercial lessor from making such a donation.

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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,

Philip D. Sanderson, Assistant Director  
Charitable Bingo Operations Division

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