

**CERTIFIED MAIL NO. 7004 0750 0001 3234 0664**  
**RETURN RECEIPT REQUESTED**

BAO # 2007-1214-0006

February 13, 2007

Clyde Brewer  
Box 767  
Hemphill, TX 75948

Re: Bingo Games

Dear Mr. Brewer:

This advisory opinion responds to your December 14, 2006, request. You asked the following:

Many pull tab games are based on a number called during a regular bingo game. The prize money for the pull tab game is most often greater than the bingo prize. If the bingo rules do not require that the bingo contain the last number called, the game can be manipulated by waiting to say bingo if the next number will be used to determine the pull tab winner.

Are bingo operators required to visibly display their rules?

Does a bingo have to have the last number called as part of the bingo?

**ANSWER:**

Bingo Administrative Rule 16 TAC §402.301(k) provides

House rules. A licensed authorized organization playing a style of bingo other than regular bingo must develop house rules on how the game is played. The house rules must be made available to the public.

Thus, although Rule 16 TAC §402.301(k) does not require that house rules be displayed, a licensed authorized organization must make rules for games other than regular bingo available upon request.

Neither the Bingo Enabling Act nor the Bingo Administrative Rules require that a bingo must have the last number called as part of the bingo.

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### **SUMMARY**

Although Rule 16 TAC §402.301(k) does not require that house rules be displayed, a licensed authorized organization must make rules for games other than regular bingo available upon request. Neither the Bingo Enabling Act nor the Bingo Administrative Rules require that a bingo must have the last number called as part of the bingo.

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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