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RETURN RECEIPT REQUESTED

BAO # 2007-1220-0007

February 15, 2007

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

Re: Employees

Dear Mr. Minch:

This advisory opinion responds to your request that the Texas Lottery Commission (Commission) received on December 20, 2006. The following summarizes your request.

1. Is there any “current rule or published guidance” which prevents a unit from employing a single individual as both bingo hall manager and bookkeeper?
2. Is there any “current rule or published guidance” which prevents two units from employing a single individual as a bingo hall manager and bookkeeper?
3. Is there any “current rule or published guidance” which prevents an individual from accepting employment as a bingo hall manager and bookkeeper?

ANSWER:

The Bingo Enabling Act (Tex. Occ. Code ch. 2001), Charitable Bingo Administrative Rules (16 TAC ch. 402), and bingo advisory opinions¹ provide guidance regarding compliance with the Bingo Enabling Act. Neither the Bingo Enabling Act, the Charitable Bingo Administrative Rules, nor any advisory opinion prohibits one or more units from

¹ Issued in accordance with Tex. Occ. Code § 2001.059 and 16 TAC § 402.101.

employing a single individual as both bingo hall manager and bookkeeper. Likewise, neither the Bingo Enabling Act, the Charitable Bingo Administrative Rules, nor any advisory opinion prohibits an individual from accepting employment as both a bingo hall manager and bookkeeper.

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