

Mary Ann Williamson
Chairman

J. Winston Krause
Commissioner



TEXAS LOTTERY COMMISSION

Gary Grief, *Executive Director*

Philip D. Sanderson, *Charitable Bingo Operations Director*

CERTIFIED MAIL NO. 7004 0750 0001 3238 3142
RETURN RECEIPT REQUESTED

September 22, 2010

Patricia Greenfield
Greenfield Bingo Services
P.O. Box 2065
Weatherford, TX 76086

Re: Bingo Advisory Opinion Request No. 2010-0819-0008

Dear Ms. Greenfield:

This advisory opinion responds to your request for a bingo advisory opinion received on August 19, 2010. Specifically, you asked:

If a foundation for a new bingo hall is poured that butts up right next to the current foundation of a bingo hall, is that considered a common foundation? Please see the attached pictures.

ANSWER:

Tex. Occ. Code §2001.403(a) provides generally that "... no more than one bingo premises may exist under a common roof or over a common foundation." Neither the Bingo Enabling Act (Tex. Occ. Code, Ch. 2001) nor the Charitable Bingo Administrative Rules define "common foundation." In past cases, the Texas Lottery Commission Charitable Bingo Operations Division has not determined a foundation that is poured for a new bingo hall that abuts the foundation of an existing bingo hall to be a common foundation.

Each situation must be evaluated according to its specific facts. Based solely on review of the pictures provided with the request and the lack of any disputed facts, there does not appear to be a common foundation. Additional facts could, of course, result in a different opinion.

SUMMARY

Based solely on review of the pictures provided with the request and the lack of any disputed facts, there does not appear to be a common foundation.

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, Director
Charitable Bingo Operations Division

cc: Mary Ann Williamson, Chairman
J. Winston Krause, Commissioner
Gary Grief, Executive Director
Kimberly L. Kiplin, General Counsel