



CHARITABLE GAMING

This policy applies to all parishes, schools, and parish/school-sponsored entities (including booster clubs, auxiliary groups, and similar associations using the parish tax identification number) that engage in **charitable gaming activities** within Kentucky. Such activities must be in compliance with **Kentucky Revised Statutes KRS Chapter 238** and applicable administrative regulations.

For purposes of this policy, terms such as “charitable gaming,” “bingo,” “charity game tickets,” “raffle,” and “charity fundraising event” are as defined by Kentucky law. Charitable gaming activities include bingo, charity game tickets (including pulltabs), raffles, and approved fundraising games of chance.

All charitable gaming conducted under the auspices of the Diocese of Owensboro must comply with Kentucky law and regulations administered by the **Kentucky Office of Charitable Gaming (OCG)**, including licensing, conduct of games, financial controls, and reporting.

Charitable Organization License

Every parish, school or parish-affiliated entity conducting charitable gaming whose gross gaming receipts exceed statutory exemptions must be **licensed by the Office of Charitable Gaming** prior to conducting any gaming activity. Organizations with total gross charitable gaming receipts of \$25,000 or less in a calendar year may qualify for an Exempt Charitable Gaming License. Organizations whose total gross charitable gaming receipts exceed \$25,000 in a calendar year are required to obtain a full Charitable Gaming Organization License from the OCG. Failure to obtain the appropriate license may result in penalties under Kentucky law.

License Application

Parishes, schools, and parish-affiliated organizations conducting charitable gaming must be registered with and licensed by the OCG. Contact the Office of Charitable Gaming for forms, fee schedules, and procedures. License fees are based on organizational gross receipts and terms are generally for one year.

The current charitable gaming license must be displayed in a prominent location at the site of gaming.

Changes/Amendments

Any change in location, officers, or game schedule must be submitted to the Office of Charitable Gaming as required by regulation.

GAMING OPERATIONS STANDARDS

Bingo

- All bingo games must be conducted **on-site** at the licensed parish location or an approved facility.
- Licensed organizations are limited to a maximum of **one session per day, three sessions per week**, not to exceed **15 total hours weekly**; prizes awarded may not exceed **\$5,000 in fair market value per 24-hour period**.
- No person under **18** may purchase bingo supplies or play for cash prizes. A minor may play for **non-cash prizes of \$10 or less** only when accompanied by a parent or legal guardian.
- Bingo must be administered and conducted by **volunteer personnel**; no remuneration of volunteers is permitted. Paid personnel (e.g., bookkeepers or security) may be compensated from the charitable gaming account only.

Charity Game Tickets/Pulltabs

- Charity game tickets and pulltabs must be sold only at the licensed location, except with **prior OCG approval** for off-site charity fundraising events.
- Pulltab operations must comply with regulatory requirements for game control and device use.

Raffles and Special Events

- Raffles must comply with all statutory requirements regarding ticketing, drawings, and prize disclosures.
 - Charity fundraising events involving games of chance require prior approval from the OCG and are subject to statutory and regulatory limitations.
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FINANCIAL CONTROLS

A **separate checking account** must be maintained for all charitable gaming receipts and disbursements. This account is solely for charitable gaming purposes, and the **pastor or designated parish administrator must be an authorized signer**.

Only expenses directly related to charitable gaming operations may be paid from the charitable gaming account (e.g., supplies, rent, utilities, insurance, bookkeeping, security). Supporting documentation must be maintained.

All gaming receipts must be accounted for in accordance with OCG regulations.

RECORDKEEPING AND REPORTING

All records related to charitable gaming (financial, patron counts, ticket inventories, prize disbursements, etc.) must be maintained for a period of at least **three years plus the current year**.

Parishes must file periodic reports with the OCG as required by statute and regulation, including quarterly or annual reports detailing gross receipts, expenses, winners of prizes over specified thresholds, and net receipts. Failure to file reports may result in license revocation.

Parish-affiliated organizations using the parish's tax ID must remit all gaming proceeds to the parish's charitable gaming account and comply fully with diocesan and state gaming regulations.

TAX REPORTING REQUIREMENTS

Parishes must comply with **IRS tax reporting requirements** for winnings (e.g., providing **Form W-2G** for eligible winners and filing **Form 1096** with the IRS). Federal backup withholding may apply if winners refuse to provide required information.

TRAINING AND COMPLIANCE

Pastors and charitable gaming administrators are required to review and remain familiar with current OCG training materials, administrative regulations, and statutory updates. Resources and manuals are available from the Kentucky Office of Charitable Gaming.