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DEPARTMENT OF REVENUE

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RE: Banquet Raffle Information

The Charitable Gaming Division of the Nebraska Department of Revenue has received a number of inquiries from several different wildlife and habitat organizations, relative to the requirements and proper procedures to follow when conducting raffle activities in conjunction with a banquet or other single-day event. In response, we are providing all such organizations with the enclosed information, in hopes that it will address some of the questions and concerns which you may have regarding this type of charitable gaming activity.

Enclosed please find two flow charts: one explaining the difference between a lottery and a raffle and indicating when a license is required, and the other explaining the Department's position and expectations for organizations conducting raffles at a banquet or similar event. Also enclosed for your reference is a copy of the Nebraska Lottery and Raffle Act/Small Lottery and Raffle Act, the accompanying regulations for these Acts, and a Lottery and Raffle Information Guide.

Should you have any further questions regarding the conduct of lotteries or raffles, the required licensing, reporting, and/or taxation of such, or any other charitable gaming fundraising activities, please do not hesitate to contact us.

Charitable Gaming Division - Nebraska Department of Revenue

1800 "O" Street, Suite 101- PO Box 94855

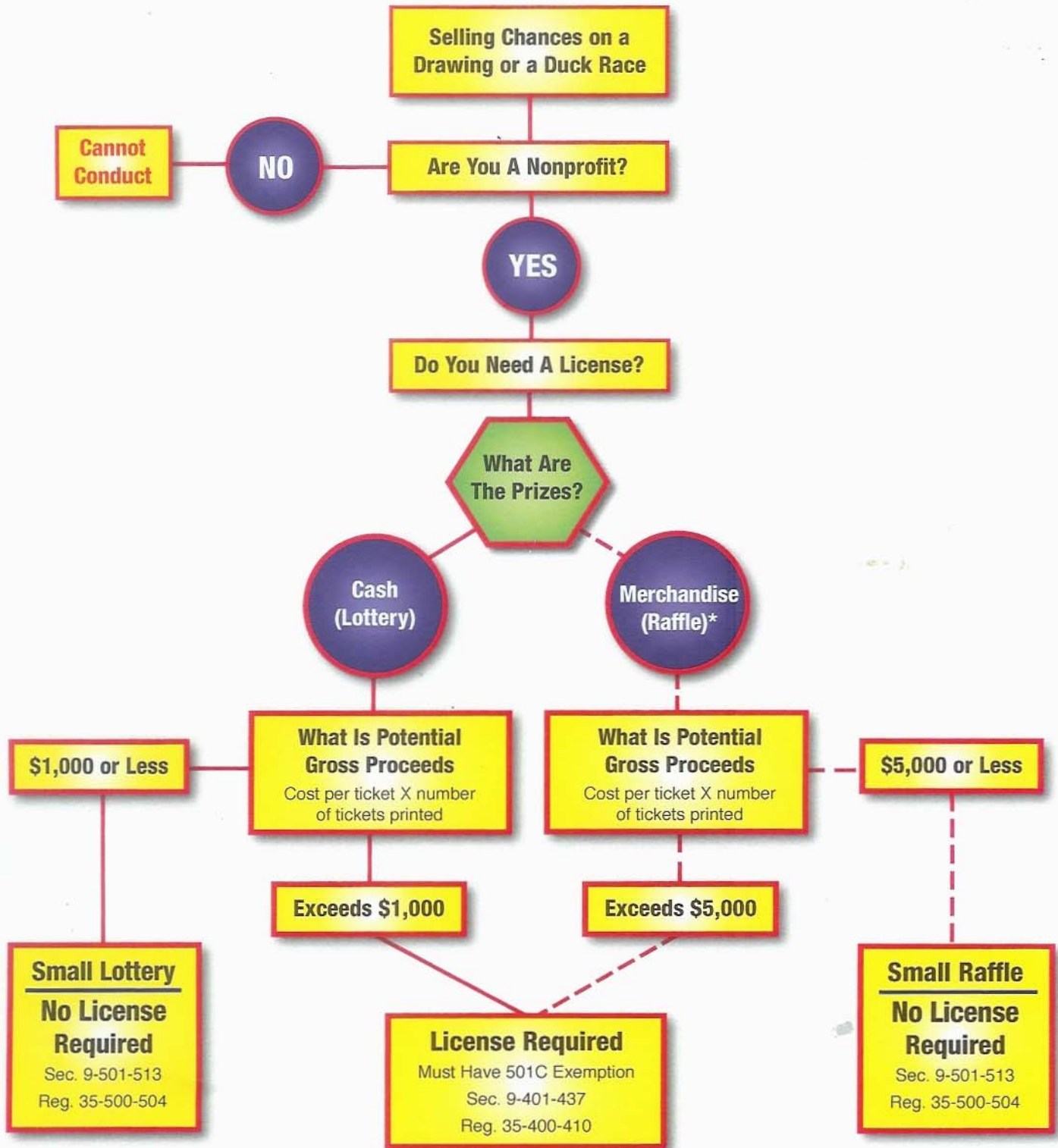
Lincoln, Nebraska 68509-4855

Telephone (402) 471-5935 or toll free (877) 564-1315

Visit our Web site at www.revenue.ne.gov/gaming

Enclosures

Is this a Lottery or Raffle, and do I need a License?



* 80% of the value of the total prize pool must be in merchandise to qualify as a raffle.

For more information, please contact the Charitable Gaming Division of the Nebraska Department of Revenue, 1800 O Street, Suite 101, P.O. Box 94855, Lincoln, Nebraska 68509-4855.

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Banquet or Single Event Lottery/Raffle Regulatory Requirements

