



STATE OF KANSAS

*Office of the Attorney General*

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CURT T. SCHNEIDER  
*Attorney General*

March 6, 1975

Opinion No. 75- 97

Mr. William Harris  
Division of Taxation  
Department of Revenue  
State Office Building  
Topeka, Kansas 66612

Dear Mr. Harris:

You have requested an opinion on your proposed forms which will be sent to applicants for licenses to conduct bingo games. Since section 3 of Senate Bill No. 116 provides that the Attorney General shall prepare forms upon which to apply for bingo licenses, we offer the following.

In line five (5), we are changing the heading to "Type of Nonprofit Organization." We are also eliminating subheading "F", "Nonprofit Organization", and its corresponding instruction which is in parenthesis. The reason for these changes is that the Legislature simply defined what a nonprofit organization means. The act does not allow any nonprofit organization to conduct bingo games. The word "nonprofit" in the first sentence of Section 3 of the bill modifies the words religious, charitable, fraternal, educational or veterans' organizations. Therefore, there is not a distinct category of "nonprofit organizations" which is eligible for a bingo license.

We have made two other minor changes on the first page of the application. On line eight (8), we have added the words "If no, See Instruction 8." Further, in the first line of the sworn affidavit, we have inserted the word "nonprofit" between the words "bona fide" and "organization."

On the opposite side of the application, we have made several important changes in the instructions.

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The first change has been to strike the very last sentence of the first paragraph of the General Instructions. It is our opinion that that sentence was misleading, in that it suggested that an organization could have separate licenses for separate locations. Of course, this is not the case, as section 3(c) states that a licensee may hold only one license and that license is valid for only one location.

You will note that we have also written an entirely new paragraph to follow the first paragraph of the General Instructions. That paragraph states

"Nonprofit auxiliary organizations under a separate charter must obtain a separate license from their parent organization. However, they may conduct their games in the same place as their parent organization."

Actually, this paragraph is in response to your further request for an opinion as to the legality of auxiliary groups obtaining bingo licenses. It is our opinion that if the organization exists under its own charter, and meets the requirement of a "fraternal organization", it may obtain a license in its own right. If the auxiliary organization does not have its own charter, they may not engage in conducting their own games. Therefore, no additional category was listed for them on Side 1 of the application.

The second sentence of the paragraph describing line five (5) has been changed to read as follows:

"Since your organization must be exempt from taxation under Section 501(c) of the Internal Revenue Code, you may be required to submit a copy of their determination letter from the Internal Revenue Service".

This eliminates as a necessity the mandatory filing of the IRS interpretation.

These are all the changes which we have made, and therefore, the form would be approved in its present state.

Yours very truly,



CURT T. SCHNEIDER  
Attorney General

KANSAS DEPARTMENT OF REVENUE  
DIVISION OF TAXATION  
TOPEKA, KANSAS 66625

FOR OFFICE USE ONLY

Fee \_\_\_\_\_  
License No. \_\_\_\_\_  
Date Issued \_\_\_\_\_

APPLICATION FOR LICENSE TO CONDUCT GAMES OF BINGO  
(Please Print or Type)

1. Name of Organization \_\_\_\_\_
2. Location for which License is requested \_\_\_\_\_  
(Number and Street)  
\_\_\_\_\_  
(City or Town) (County) (Zip Code)
3. Mailing Address for forms if different than (2) above  
\_\_\_\_\_  
(Number and Street) (City or Town) (Zip Code)
4. Is the Location for which a License is requested located within the incorporated limits of a city or town? \_\_\_\_\_ YES \_\_\_\_\_ NO
5. Type of Nonprofit Organization. (Check One) (See Instructions)  
A. \_\_\_\_\_ Religious Organization  
B. \_\_\_\_\_ Charitable Organization  
C. \_\_\_\_\_ Fraternal Organization  
D. \_\_\_\_\_ Educational Organization  
E. \_\_\_\_\_ Veterans' Organization
6. Period of years your organization has been in existence in the State of Kansas (See Instructions.) \_\_\_\_\_
7. Is membership to your organization denied for reasons of race, color or physical handicap? \_\_\_\_\_ YES \_\_\_\_\_ NO
8. Does your organization have a Kansas Retailers' Sales Tax Certificate of Registration? \_\_\_\_\_ YES \_\_\_\_\_ NO  
If yes, enter Certificate of Registration Number \_\_\_\_\_  
If no, see Instruction 8.

AFFIDAVIT

State of \_\_\_\_\_,

ss:

County of \_\_\_\_\_,

We, first being fully sworn, state that this is a bona fide nonprofit organization of the type indicated above and is authorized to operate within the State of Kansas. We further state that the information above and all statements contained therein are true and correct.

Applicant agrees to comply with the provisions and requirements of the law and the rules and regulations promulgated by the Secretary of Revenue:

(Signature of Presiding Officer)	(Title)	(Home Address)
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(Signature of Secretary)	(Title)	(Home Address)
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Subscribed and Sworn to Before Me, This \_\_\_\_\_ Day of \_\_\_\_\_, 19\_\_\_\_.

My Commission Expires \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public

GENERAL INSTRUCTIONS

Applications for licenses to conduct games of bingo will not be approved until all information requested is submitted. The Secretary of Revenue may request additional information as required. The enabling legislation, enclosed with this application, defines those organizations which are eligible to operate or conduct games of bingo. However, it should be noted that any organization which denies membership to persons for reasons of race, color of physical handicap will not be granted a license to operate or conduct games of bingo. Licenses granted to conduct or operate games of bingo will be revoked if it is determined that false information was given to obtain such license.

Nonprofit auxiliary organizations under a separate charter must obtain a separate license from their parent organization. However, they may conduct their games in the same place as their parent organization.

The completed application and \$25.00 license fee should be mailed in the enclosed envelope.

#### SPECIFIC INSTRUCTIONS

- Line 1: Enter the official name of your organization as indicated by your charter, bylaws or articles of incorporation.
- Line 2: Enter the complete address of the location where games of bingo will be conducted.
- Line 3: Complete Line 3 only if mailing address for forms is different than line 2 above.
- Line 4: Enforcement taxes collected by the Department of Revenue for the privilege of operating or conducting bingo games must be returned to either the city or county where the licensed premise is located. If your licensed location is within the incorporated limits of a city or town, enforcement taxes collected will be returned to the City Treasurer of such city. If your licensed location is located within an unincorporated area of a county, enforcement taxes will be returned to the County Treasurer. Therefore, it is important that line 4 be properly completed.
- Line 5: Indicate on line 5 the classification of your organization as specified by the bylaws, charter or articles of incorporation. Since your organization must be exempt from taxation under Section 501(c) of the Internal Revenue Code you may be required to submit a copy of their determination letter from the Internal Revenue Service.
- Line 6: Indicate on line 6 the period of years your organization has been in existence. Except for fraternal and veteran's organizations affiliated with and chartered by a national organization, no license may be issued to an organization unless it has been in existence continuously for a period of five (5) years immediately preceding the date of making application for a license.
- Line 7: Licenses may not be granted to any organization which denies membership for reasons of race, color or physical handicap.
- Line 8: Your organization must be registered to collect Kansas sales tax before a bingo license can be issued. Sales taxes must be

collected on the gross receipts received from charges for participation and admission fees in connection with games of bingo. If your organization is presently registered to collect sales tax, enter your sales tax registration number. If your organization is not registered, please indicate and the appropriate forms will be forwarded.

SIGNATURES - This application must be signed by two officers of the organization, the presiding officer and the secretary. Please indicate on the appropriate lines the correct titles of those signing the application if they differ from "presiding officer" or "secretary", and the home address.

These signatures should be notarized and the completed application returned to the Department of Revenue with a \$25.00 fee and any other required documentation. If your application is approved, you will receive a license to conduct games of bingo.

If you need additional information or have any questions regarding your application, please write the Department of Revenue, P.O. Box 692, Topeka, Kansas 66601 or call (913) 296-2461.