



STATE OF KANSAS

Office of the Attorney General

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CURT T. SCHNEIDER
Attorney General

April 29, 1975

Opinion No. 75-192

Mr. Donald E. Martin
City Attorney
Ninth Floor-Municipal Office Bldg.
One Civic Center Plaza
Kansas City, Kansas 66101

Dear Mr. Martin:

You inquired whether the City of Kansas City, Kansas, is eligible to be licensed to operate a bingo game under Senate Bill No. 116.

Section 3a of Article 15 of the Kansas Constitution as amended authorizes the legislature to "regulate, license and tax the operation or conduct of games of 'bingo', as defined by law, by bona fide nonprofit, religious, charitable, educational and veterans' organizations."

The legislature further defined the terms "nonprofit, religious, charitable, fraternal, educational and veterans' organizations". In doing so, they also defined "nonprofit organizations" as any organization which is exempt from taxation under paragraphs (4), (5), (6), (7) and (8) of subsection (c) of Section 501 of the Internal Revenue Code of 1954, as amended." Within Subsection 501(c) (4), (5), (6), (7) and (8), there is no exemption from municipalities.

Therefore, it is our opinion that even if a municipality could conceivably come within one of the five definitions found in Section 1 of Senate Bill No. 116, which we highly question since the municipality would not qualify as having a nonprofit exemption, it would be in violation of Senate Bill No. 116 to issue bingo licenses to a municipality.

Yours very truly,

CURT T. SCHNEIDER
Attorney General

CTS/GFW/cgm