

This publication provides general information and is not meant to be a substitute for tax laws or regulations.

Bingo and Raffle events may not be conducted online or in-person in West Virginia without a license issued by the West Virginia Tax Division, unless it meets a qualified exemption.

Any charitable or public service organization must have been in existence in West Virginia for at least **two years to apply for a bingo or raffle license**. Applications can be found online at tax.wv.gov. **Initial applications require a 60-day waiting period for approval. Renewal applications are not subject to the same waiting period.**

No bingo or raffle event can be held until the applicant has an approved application and the charitable license. Persons under the age of 18 may not play or participate in the conduct of bingo games but are permitted to participate in raffles.

Alcohol is prohibited from being a prize at a bingo or raffle event. Alcohol can only be sold at a raffle event.

Ineligible organizations include but are not limited to: for-profit organizations, any nonprofit association or organization which is organized primarily for the purposes of influencing legislation or supporting or promoting the campaign of any candidate for public office

Raffle Exemption:

A raffle event can be exempt from the licensing requirements if the organization has been in existence in the state for at least one year so long as the organization does not sell more than \$15,000 worth of tickets in any calendar year and does not award any individual prize valued at more than \$4,000. See *W. Va. Code § 47-21-3*.

The West Virginia Tax Division can issue an "Exempt Certificate" to a qualifying organization if requested, but the organization is not required to have the certificate in order to hold the raffle event.

Online Bingo and Raffle Events must comply with all the same rules that apply to in-person gaming.

Eligible organizations wishing to conduct charitable bingo or charitable raffles online should know that a West Virginia charitable gaming license authorizes the games in West Virginia only. Persons are not permitted to play online if they are not physically located within West Virginia at the time they are playing. As a result, online gaming systems must use geo-fencing applications to restrict play to persons within the appropriate state.

Organizations may pay a reasonable fee for access to an online gaming platform, but may not enter into a profit-sharing agreement or any other agreement where the payment for access to the platform is based on a percentage of gross revenues. All leases, contracts, or other agreements require the advanced approval of the Tax Commissioner.

For more information, you can:

- **Call** a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov