

Kansas Administrative Regulations

Kansas Department of Revenue

Article 23.—Charitable Gaming

92-23-75. Reporting requirements; recordkeeping.

(a) Each licensee shall annually report all charitable raffle winners of any prize for which the retail value is at least \$1,199. The report shall be submitted on a reconciliation form prescribed by the department.

(b) Each licensee shall annually reconcile the charitable raffle license fee paid based on the gross receipts from the previous licensing period. The licensee shall submit the reconciliation on a form prescribed by the department.

(c) Each licensee shall maintain the following information for each charitable raffle, for three years after the date the charitable raffle was conducted:

- (1) Date of charitable raffle;
- (2) total gross receipts;
- (3) total number of raffle tickets available for sale;
- (4) number of raffle tickets sold;
- (5) number of raffle tickets given away;
- (6) number of raffle tickets returned unsold to the licensee;
- (7) raffle ticket price;
- (8) value of all raffle tickets sold and given away;
- (9) name and address of all charitable raffle winners of any prize;
- (10) receipts for the purchase of prizes awarded or a statement indicating the fair market value of the prizes donated for each charitable raffle; and
- (11) deposit records indicating that the proceeds from the charitable raffle have been deposited into the licensee's bank account.

(Authorized by and implementing K.S.A. 2015 Supp. 75-5188; effective Feb. 12, 2016.)