

Kansas Administrative Regulations

Kansas Department of Revenue

Article 23.—Charitable Gaming

92-23-57. Bingo; records; inspection; preservation.

(a) Each licensee shall maintain records that are necessary to determine the amount of tax due and to determine that the games of bingo operated or conducted by the licensee are operated or conducted in compliance with the Kansas charitable gaming act, K.S.A. 2015 Supp. 75-5171 through 75-5188, and amendments thereto. The records shall show the following:

- (1) The date and location of each call bingo game conducted;
- (2) the name of the operator or manager who conducted or operated each game of bingo;
- (3) the number of call bingo games played daily;
- (4) the value of all prizes awarded for each call bingo game played;
- (5) the value of all other prizes awarded in connection with games of bingo;
- (6) the date on which each call bingo prize was awarded;
- (7) the name and address of each winner of a call bingo game in which the prize awarded was more than \$100 in value and of all winners of prizes in disputed games of bingo as defined in K.A.R. 92-23-51. A prize shall not be awarded to any individual who refuses to give the individual's name and address to a licensee in compliance with this regulation;
- (8) the daily gross bingo receipts received by the licensee for admission, charges for participation, and any other charges in connection with games of bingo, with separate totals for call bingo and instant bingo;
- (9) the number of players present during each session on which games of bingo are conducted;
- (10) for each progressive bingo game, the winning and consolation prizes offered and the number of bingo balls required to win each of these prizes; and

(11) the occurrence of any drawing conducted during each session and, if any drawing occurred, a description of the prize awarded and its fair market value.

(b) All records required by subsection (a) shall be preserved for at least three years following the date on which the game of bingo to which the records pertain was managed, operated, or conducted.

(c) All records required by this regulation shall be available for, and subject to, inspection by the director of taxation or the director's authorized agents and employees at a location previously designated by the licensee. The records shall be subject to inspection at any reasonable time. The records for the preceding four months shall be available for inspection without advance notice at all times that the licensee is operating or conducting games of bingo.

(d) Each licensee shall provide all information, tax returns, and records regarding or related to the operation, management, or conduct of games of bingo that are requested by the department. Failure to provide all requested information shall constitute grounds for revocation of a bingo license.

(Authorized by K.S.A. 2015 Supp. 75-5181; implementing K.S.A. 2015 Supp. 75-5179; effective Feb. 12, 2016.)

***** Authenticated Kansas Administrative Regulation *****