

Kansas Administrative Regulations

Kansas Department of Revenue

Article 23.—Charitable Gaming

92-23-70. Charitable raffles; definitions.

As used in K.A.R. 92-23-70 through K.A.R. 92-23-75, each of the following terms shall have the meaning specified in this regulation:

(a) "Gross receipts" means the total number of raffle tickets sold and given away multiplied by the selling price of a single raffle ticket. For the purpose of determining potential gross receipts, each raffle ticket shall be calculated at its individual selling price before the application of any discount for the purchase of two or more raffle tickets.

All charitable raffles conducted within the same licensing period shall be included when determining gross receipts.

(b) "Licensing period" means the period of time beginning on July 1 and through the following June 30.

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

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