

General Information Letter: Casino games played solely for amusement and without charge or prizes are not “charitable gaming events.”

October 2, 2008

Dear:

This is in response to your letter dated September 15, 2008 in which you request information regarding the Illinois Charitable Games Act (“the Act”; 230 ILCS 30/1 et seq.). The nature of your request and the information you have provided require that we respond with a General Information Letter (GIL). A GIL is designed to provide general information, is not a statement of Department policy and is not binding on the Department, See 86 Ill. Adm. Code 1200.120(b) and (c), which may be found on the Department’s website at [www.revenue.state.il.us](http://www.revenue.state.il.us).

In your letter you have stated the following:

I am an event planner in the CITY area and one of my Illinois non-profit clients is interested in holding a casino-themed event at a CITY-based hotel in 2009.

The gala will be comprised of two separate events:

The first event will be held in Ballroom A at the hotel and will be free of charge to entrants with no admission fee. No tickets are required for this event. Complimentary casino gaming will be offered for entertainment purposes only. Attendees will NOT pay to play for the chance of winning cash or non-cash prizes. No monies will be exchanged and no prizes awarded – the gaming will be for amusement purposes only.

The second event will be held immediately following the first event and will take place in Ballroom B. This event will include dinner and dancing and attendees will be charged a fee for admission to this event.

Under these circumstances, is my IL non-profit client required to obtain a Charitable Games License in order to proceed with these two events? If not, are there any further stipulations?

## **RULING**

Section 2 of the Act defines the term “Charitable games event” to mean:

[T]he type of fundraising event authorized by the Act at which participants pay to play charitable games for the chance of winning cash or noncash prizes.

Neither of the events described in your letter would be considered a “charitable games event” as defined in Section 2 of the Act. Therefore, a charitable games license is not required.

As stated above, this is a GIL. A GIL does not constitute a statement of policy that applies, interprets or prescribes the tax laws, and it is not binding on the Department. If you have additional questions regarding this GIL, you may contact me at (217) 782-7055.

IT 08-0029-GIL  
October 2, 2008  
Page 2

Sincerely,

Brian L. Stocker  
Associate Counsel (Income Tax)