

**Illinois Department of Revenue
Regulations**

Title 86 Part 435 Section 435.150 Ineligible Organizations

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 435
CHARITABLE GAMES ACT**

Section 435.150 Ineligible Organizations

- a) The following are ineligible for any license under the Act:
- 1) *Any person who has been convicted of a felony within the last 10 years prior to the date of the application;*
 - 2) Any person who has been convicted of a violation of Article 28 (Gambling) of the Criminal Code of 1961 or the Criminal Code of 2012 [720 ILCS 5/Art. 28];
 - 3) *Any person who has had any license issued under the Bingo License and Tax Act [230 ILCS 25], Illinois Pull Tabs and Jar Games Act [230 ILCS 20] or Charitable Games Act [230 ILCS 30] revoked by the Department;*
 - 4) *Any person who is or has been a professional gambler, for example, one who has declared himself to be a professional gambler on an income tax return, or who has been convicted of a gambling offense in another jurisdiction;*
 - 5) *Any person found gambling in a manner not authorized by the Act, the Illinois Pull Tabs and Jar Games Act, or the Bingo License and Tax Act, participating in such gambling, or knowingly permitting such gambling on premises where an authorized charitable games event is authorized to be or has been conducted. These acts are deemed to have been committed by a person when any determination issued by the Department (e.g., fine, suspension or revocation) regarding these events has become final;*
 - 6) Any organization in which a person defined in subsection (a)(1), (2), (3), (4), or (5) has a proprietary, equitable or credit interest, or in which the person is active or employed;

- 7) *Any organization in which a person defined in subsection (a)(1), (2), (3), (4), or (5) is an officer, director, or employee, whether compensated or not;*
 - 8) *Any organization in which a person defined in subsection (a)(1), (2), (3), (4), or (5) is to participate in the management or operation of charitable games (Section 7 of the Act);*
 - 9) Any unlicensed person engaging in any activities required to be licensed under the Act. These acts are deemed to have been committed when any determination issued by the Department (e.g., fine, confiscation) regarding these events has become final;
 - 10) Any person submitting any application, supporting documentation, return or report containing statements the person knows, or should know, to be false;
 - 11) Any person who, when required pursuant to the Act or this Part, has failed to file or submit any report, return, application or documentation, or that has failed to pay any fee, tax, penalty or interest due the Department for any period during which the person has a valid license issued under the Act;
 - 12) *Any person that fails to file a return, or to pay the tax, fee, penalty or interest shown in a filed return, or to pay any final assessment of tax, fee, penalty or interest, as required by any other tax or fee Act administered by the Department. [20 ILCS 2505/2505-380].*
- b) The ineligibility of a person under subsection (a)(6), (7) or (8) shall continue so long as any person defined in subsection (a)(1), (2), (3), (4) or (5) maintains with the person a relationship causing ineligibility. The ineligibility of a person under subsection (a)(9) shall continue for a period of five years from the date the unlicensed activities were discontinued. The ineligibility of a person under subsections (a)(2), (3), (4), (5) and (10) is permanent. The ineligibility of a person under subsections (a)(11) and (12) shall continue until the required information has been provided, the amounts owed the Department have been paid, or arrangements for payment have been made with the Department.

(Source: Amended at 39 Ill. Reg. 4454, effective March 10, 2015)