

This article presents general guidelines for Georgia nonprofit organizations and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Bingo Games as Fundraisers

If your nonprofit is interested in hosting a bingo game, it is important to remember that Georgia gambling laws may apply. Georgia law distinguishes between two types of bingo games – recreational and non-recreational. Recreational bingo games are operated at no charge to participants and the prizes awarded for each game have a value of \$15 or less. Non-recreational bingo games involve fees for participants to play and/or have prizes valued at more than \$15. A typical bingo fundraiser requires an entrance fee for participants to play bingo games. The nonprofit organizer of the event keeps the revenue in excess of the prizes and operation expenses. A bingo event organized in this way is considered illegal gambling unless the nonprofit obtains the proper license.

Recreational Bingo

Recreational bingo is not a form of illegal gambling in Georgia. Recreational bingo means games that are operated at no charge to participants and the prizes for each game are non-cash prizes that have a value of \$15 or less.

- Recreational bingo also includes bingo sessions in which the participants are senior citizens attending a function at a facility of a tax-exempt licensed organization or are residents of nursing homes, retirement homes, senior centers, or hospitals. The prizes for each bingo game during the bingo session shall be nominal cash prizes not to exceed \$5 for any single prize.
- Recreational bingo is not subject to the licensing requirements of Georgia.

Non-Recreational Bingo

Non-recreational bingo games involve fees to participants to play and/or have prizes valued at more than \$15.

While non-recreational bingo games are generally considered illegal in the state of Georgia, the Georgia Code allows bingo games to be conducted by nonprofit, tax-exempt organizations that obtain the proper license. According to the [Georgia Secretary of State](#), a nonprofit organization's Bingo license covers the organization and its members/officers for the purpose of their participation in the operations, advertising or promotion of the organization's Bingo event.

Obtaining a Bingo License

Nonprofit organizations must apply for a bingo license through the Georgia Secretary of State. The application for both new bingo licenses and renewal bingo licenses requires a \$105 fee. The application for a new bingo license must contain the following information:

- *name and home addresses of organization's officers and directors;*
- *name and address of each person who will be operating, advertising, or promoting the bingo game;*
- *names and addresses of any persons, organizations or other legal entities that will act as surety for applicant (i.e., any persons or organizations who will be providing the prizes for the bingo game);*
- *a copy of the organization's articles of incorporation, constitution, or bylaws;*
- *a copy of the current membership list for the organization (if they are membership organization);*
- *a letter of good standing from the state or national organization the applicant is affiliated with (if applicable);*
- *determination letter from the IRS certifying that the organization is tax-exempt;*
- *determination letter from the Georgia Department of Revenue certifying that the organization is tax-exempt;*
- *a copy of the current financial statement of the organization;*
- *contact information on the accountant or person who handles financial records or the organization;*
- *copies of the contracts or purchase agreements for the bingo equipment (or a statement of equipment ownership);*
- *a copy of the fire marshal certificate and;*
- *the location where the bingo game will be conducted and the current lease agreement for the facility.*

The application form for a new bingo licenses or to renew an existing license can be found at the [Georgia Secretary of State's Charity Bingo webpage](#).

Completed forms should be emailed to bingo@sos.ga.gov "with any required supporting documents as indicated on the application." Applicants should include their order confirmation number in the email.

"Additionally, every officer, director, board member, and person associated with operations, advertising or promoting bingo operations must pass a background check and fingerprinting." In order to complete the background check and fingerprinting, applicants should follow the instructions at the Secretary's of State's [How-To Guide: Charity Bingo License](#) for "Bingo Workers."

Requirements for Operation of Bingo Game

The operation of the bingo game must follow several regulations and restrictions. The licensed bingo game must occur at a location:

- owned by the organization;
- leased by the organization and used regularly by the organization for purposes other than operation of bingo games; or
- leased by the organization from another nonprofit, tax-exempt organization.

In addition, the organization holding the bingo license must:

- Own all equipment used to conduct each bingo game or lease such equipment;
- Display its bingo license conspicuously at the location where the bingo game is being conducted;
- Conduct bingo games only at the single location specified in the organization's application;
- Not conduct more than one bingo session during any one calendar day, which cannot last longer than five hours and;
- Not permit anyone under the age of 18 to play in a bingo game unless accompanied by an adult.

The prizes awarded may not exceed \$1,500 in cash or gifts of equivalent value during any calendar day or \$3,000 in cash or gifts of equivalent value in any week.

Record-Keeping and Reporting Requirements

The nonprofit organization with a bingo license must submit their annual compliance form and annual bingo financial form to the Georgia Secretary of State via the Secretary of State's online form (located under "[Contact Charity Bingo](#)") on or before April 15 of each year. The annual bingo financial report must disclose the receipts and expenditures relating to the operation of all bingo games during that year and must be prepared and signed by a certified public accountant.

Records regarding each bingo session must be kept by the organization for at least three years. These records must contain:

- *an itemized list of all gross receipts,*
- *an itemized list of all expenses (other than bingo prizes),*
- *a list of the prizes awarded and the names of any persons who win prizes (including the addresses of any persons who win prizes valuing \$50 or more),*
- *a list of each person receiving the proceeds of the bingo game, and*
- *the number of participants in any bingo session.*

One-Time Bingo Permits

Nonprofit schools, religious organizations and other eligible nonprofits can also apply for one-day bingo license with the Georgia Secretary of State. In order to apply for a one-time permit, the nonprofit organization should use the "[Contact Charity Bingo](#)" online form to "submit a letter on the organization's letterhead and list the date, time, location, and purpose of the event."

Additional Information

Applicants seeking additional information may direct their questions to the Georgia Secretary of State's website and fill out the "[Contact Charity Bingo](#)" online form.