

Bingo Information . . . The Basics

Here are a few of the requirements that must be met under Wisconsin law. Please note that these are not all-inclusive; refer to the enclosed statutes and application materials for complete information. All requirements apply to **every** organization conducting bingo, regardless of the number of occasions held per licensing year or the amount charged for cards.

- All organizations conducting bingo games must be licensed by the Wisconsin Division of Gaming.
- Organizations must be in existence at least three years before applying for a bingo license.
- Every bingo occasion held must be listed on the license.
- Every bingo organization must maintain a separate “bingo checking account” from which to pay prizes and sustain bingo operations. All prizes and expenses must be paid from this bingo account, and all receipts from sale of cards and supplies must be deposited into this account.
- Each organization must file financial bingo occasion reports twice each year.
- Twice a year, each licensed organization must pay an occupational tax on the gross receipts derived from bingo during the previous six months.
- Every organization conducting bingo must have a Seller’s Permit and collect sales tax from the players. Contact the Wisconsin Department of Revenue at (608) 266-2776 for information. The Division of Gaming does not have the forms for nor information regarding seller’s permits/sales tax.
- A comprehensive bookkeeping system must be utilized and all records kept for at least four years. Such records will be audited by Division of Gaming personnel on a regular basis.
- All profits from operations must be used for proper and legitimate expenditures.
- All bingo supplies and equipment must be purchased from a supplier licensed by the Wisconsin Division of Gaming; purchased from another licensed bingo organization; or received free of charge from a licensed bingo organization.
- All bingo games must be conducted according to Chapter 563 of the Wisconsin Statutes and the Wisconsin Administrative Code.
- Only bingo workers who have no record of criminal activity can assist in the conduct of bingo. Bingo cannot be conducted at any premise owned or operated by a person convicted of a gambling offense.