

WAC 230-07-125 Recordkeeping requirements for lower volume charitable or nonprofit organizations. (1) Organizations operating without a license under RCW 9.46.0315 or 9.46.0321 and lower volume charitable or nonprofit licensees must keep a set of permanent monthly records of the gambling activities. Lower volume licensees include:

- (a) Fund-raising events;
- (b) Bingo with gross gambling receipts of one hundred fifty thousand dollars or less in their previous license year;
- (c) Raffles with gross gambling receipts of fifty thousand dollars or less in their previous license year;
- (d) Amusement games with gross gambling receipts of fifty thousand dollars or less in their previous license year; and
- (e) Nonhouse-banked card games.

(2) The monthly records must include, at least:

- (a) The gross gambling receipts from each activity;
 - (b) The gross gambling receipts from group 12 amusement games;
 - (c) The total amount of cash prizes actually paid out;
 - (d) The total of the cost to the licensee of all merchandise prizes actually paid out for each activity;
 - (e) A summary of all expenses related to each of the activities;
- and

(f) The net income received from the activity, the purpose(s) for which the net income was raised, and the amount paid to each recipient.

(3) Licensees must keep these records for three years from the end of the license year for which the record was created.

(4) Organizations operating under RCW 9.46.0315 or 9.46.0321 must maintain their records for one year.

[Statutory Authority: RCW 9.46.070. WSR 18-05-029, § 230-07-125, filed 2/9/18, effective 7/1/18. Statutory Authority: RCW 9.46.070, 9.46.0201. WSR 16-22-049, § 230-07-125, filed 10/28/16, effective 11/28/16. Statutory Authority: RCW 9.46.070. WSR 07-10-032 (Order 609), § 230-07-125, filed 4/24/07, effective 1/1/08.]