

WAC 230-14-250 Recording carry-over jackpots on a cash basis.

(1) Operators must record carry-over jackpots on a cash basis. "Cash basis" means operators do not record carry-over jackpot contributions until the prize is awarded.

(2) However, punch board and pull-tab licensees who also hold a bingo license with gross gambling receipts over six hundred fifty thousand dollars in their previous license year may record carry-over jackpot contributions on their monthly records if they:

(a) Record contribution amounts, up to the jackpot maximum, as prizes paid on the monthly records; and

(b) When the jackpot is awarded, record only amounts not previously accrued as prizes paid; and

(c) Play no more than five carry-over jackpot series at once; and

(d) Maintain a proper audit trail and adequate security over the funds if the licensee does not deposit the contributions with the net receipts.

[Statutory Authority: RCW 9.46.070. WSR 18-05-029, § 230-14-250, filed 2/9/18, effective 7/1/18; WSR 07-17-058 (Order 614), § 230-14-250, filed 8/10/07, effective 1/1/08.]