ALASKA STATUTES AND REVENUE REGULATIONS GOVERNING

GAMES OF CHANCE AND SKILL
AS 05.15

September 2012

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GAMING GROUP

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TITLE 05.
CHAPTER 15
GAMES OF CHANCE AND CONTESTS OF SKILL

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Sec. 05.15.010. Department of Revenue to administer chapter. The Department of Revenue shall administer this chapter.

Sec. 05.15.020. Annual permit and fees. (a) A municipality or qualified organization may conduct an activity permitted under this chapter, if the municipality or qualified organization

(1) applies for a permit, pays the appropriate fee, and receives an annual permit issued by the department; and

(2) designates a member in charge and at least one alternate member in charge under AS 05.15.112 who have passed the examination required by AS 05.15.112.

(b) An additional fee of one percent of the net proceeds received during the preceding year from the activities authorized under this permit shall be paid to the department annually by the municipality or qualified organization authorized to conduct activities under this chapter, if the gross receipts for the activities were $20,000 or more.

(c) The annual permit fee under (a) of this section is

(1) $20 for an applicant that did not hold a permit during the preceding year;

(2) $20 for an applicant that had gross receipts of less than $20,000 from activities conducted under this chapter during the preceding year;

(3) $50 for an applicant that had gross receipts of $20,000 or more but not exceeding $100,000 from activities conducted under this chapter during the preceding year; or

(4) $100 for an applicant that had gross receipts exceeding $100,000 from activities conducted under this chapter during the preceding year.

Sec. 05.15.030. Required notices by applicant, permittee or licensee. (a) At the time of filing an application for a permit or license under this chapter, the applicant shall notify the city or borough nearest to the location of the proposed activity of the application. A local government unit may protest the conduct of the activity in its jurisdiction by resolution stating the reasons for the protest filed with the department; protests are limited to the lack of qualifications prescribed by this chapter. This resolution is only a recommendation by the local government that may be considered by the department in determining whether to issue or refuse to issue a permit or license.

(b) *[Repealed, § 5 ch 105 SLA 1995.]*

(c) If a permittee or licensee changes the location of an activity in the jurisdiction for which a permit has been issued, the permittee shall notify the department and the local government within 10 days after moving to the new location.

Sec. 05.15.040. Issuance and effect and term of permit. After the fee is paid, a permit issued, and during the effective period of the permit, the municipality or qualified organization may conduct the activity specified in the permit. A municipality that has been issued a permit under this chapter may not conduct any activity authorized by the permit outside the geographic boundaries of the municipality. If a permit is revoked, the permittee is not eligible for another permit until the expiration of one year from the date of revocation. A permit expires at the end

of the period for which it is issued. A permit is not transferable.

Sec. 05.15.050. Surrender of permit upon suspension or revocation. When a permit is suspended or revoked, the permittee shall surrender the permit to the department on or before the effective date of the suspension or revocation. A permit is not valid beyond the effective date of the suspension or revocation, whether surrendered or not.

Sec. 05.15.060. Regulations. (a) The department shall adopt regulations under AS 44.62 (Administrative Procedure Act) necessary to carry out this chapter covering, but not limited to

(1) the issuance, renewal, and revocation of permits, licenses and vendor registrations;

(2) a method of ascertaining net proceeds, the determination of items of expense that may be incurred or paid, and the limitation of the amount of the items of expense to prevent the proceeds from the activity permitted from being diverted to noncharitable, noneducational, nonreligious, or profit-making organizations, individuals or groups;

(3) the immediate revocation of permits, licenses and vendor registrations authorized under this chapter if this chapter or regulations adopted under it are violated;

(4) the requiring of detailed, sworn, financial reports of operations from permittees and licensees, including detailed statements of receipts and payments;

(5) the investigation of permittees, licensees, registered vendors, and their employees, including the fingerprinting of those permittees, licensees, registered vendors, and employees whom the department considers it advisable to fingerprint;

(6) the method and manner of conducting authorized activities and awarding of prizes or awards, and the equipment that may be used;

(7) the number of activities that may be held, operated, or conducted under a permit during a specified period; however, the department may not allow more than 14 bingo sessions a month and 35 bingo games a session to be conducted under a permit; the holders of a multiple-beneficiary permit under AS 05.15.100(d) may hold, operate, or conduct the number of sessions and games a month equal to the number allowed an individual permittee per month multiplied by the number of holders of the multiple-beneficiary permit;

(8) a method of accounting for receipts and disbursements by operators, including the keeping of records and requirements for the deposit of all receipts in a bank;

(9) the disposition of funds in possession of a permittee, a person, municipality, or qualified organization that possesses an operator's license, or a registered vendor at the time a permit, a license, or a vendor registration is surrendered, revoked, or invalidated;

(10) restrictions on the participation by employees of the Department of Fish and Game in salmon classics and in king salmon classics and by employees of Douglas Island Pink and Chum in king salmon classics;

(11) other matters the department considers necessary to carry out this chapter or protect the best interest of the public.

(b) Regulations adopted by the department under this section relating to charitable gaming activity involving pull-tabs shall, to the extent permitted by this chapter, be consistent with the standards on pull-tabs of the North American Gaming Regulators Association, as amended from time to time.

Sec. 05.15.070. Examination of books and records. The department may examine or have examined the books and records of a permittee, an operator, a registered vendor, or a person li-

censed to manufacture or to distribute pull-tab games in the state. The department may issue subpoenas for the attendance of witnesses and the production of books, records, and other documents.

Sec. 05.15.080. Reports and fees required of municipalities and qualified organizations. (a) A municipality or a qualified organization issued a permit under this chapter shall file a report with the department by the 45th day following each calendar quarter in which the permittee has gross receipts of $50,000 or more from activities authorized under this chapter. The report must include the type of activity conducted, the date and location of the activity, the amount of gross receipts, the amount of authorized expenses, the value of prizes awarded, the amount of net proceeds, and other information the department may require. However, if the only activity conducted by a municipality or qualified organization during a calendar quarter is a raffle or lottery or a Calcutta pool, then the municipality or qualified organization is not required to file a report under this subsection until the raffle or lottery or Calcutta pool is completed.

(b) A municipality or a qualified organization issued a permit under this chapter shall file an annual report with the department by March 15 of the year following the year in which activities were conducted, accompanied by the payment of the additional fee, as may be required under AS 05.15.020(b). The report must list the types of activities conducted, and, for each activity, the total amount of gross receipts, the total amount of authorized expenses, the total value of prizes awarded, and the total amount of net proceeds.

(c) A permittee that conducts a Calcutta pool shall file a report for each pool conducted on a form prescribed by the department that lists

(1) the date of the pool and the event;
(2) the amount of the wagers;
(3) the amount of prizes distributed to the winners of the pool;
(4) the amount and nature of each expense;
(5) the amount remaining after the payment of the prizes and expenses;
(6) any other information that the department requests and requires.

Sec. 05.15.083. Reports to department by operators. (a) An operator shall file a report with the department by the last business day of the month following each calendar quarter in which an activity was conducted. The report must include, for each authorizing permittee on whose behalf an activity was conducted during the quarter, the date and location of each activity, the type of activity conducted, the amount of gross receipts, the amount of authorized expenses, the value of prizes awarded, the amount of net proceeds paid, and other information the department may require; a completed Internal Revenue Service Form 941; and a copy of the operator's employer contributions and wage reports submitted to the Department of Labor and Workforce Development for the quarter. However, if the only activity conducted by an operator during the calendar quarter is a raffle or a lottery, then the operator is not required to file a report under this subsection until the raffle or lottery is completed.

(b) An operator shall file an annual report with the department no later than February 28 of the year following the year in which activities were conducted. The report must include, for each authorizing permittee on whose behalf an activity was conducted, the types of activities conducted, the total amount of gross receipts, the total amount of authorized expenses, the total value of prizes awarded, and the total amount of net proceeds paid to each authorizing permittee. The annual report must also include a completed Internal Revenue Service Form W-2 for each

person employed by the operator during the preceding year.

Sec. 05.15.087. Reports to permittee and payment of net proceeds. (a) An operator shall file a monthly report with each authorizing permittee for which the operator has conducted an activity during the preceding month. The report must include a daily summary of activity conducted under the permit issued to the authorizing permittee and an accounting of gross receipts, expenses, and net proceeds for the month. A check in the amount of the net proceeds due to the authorizing permittee for the month must accompany the report. The operator shall file the report by the 15th day after the end of the month covered by the report.

(b) An operator shall file a quarterly report with each authorizing permittee for which the operator has conducted an activity during the preceding calendar quarter. The report must contain quarterly summaries and year-to-date totals of the information provided under (a) of this section. The operator shall file the report by the last day of the month following the end of the calendar quarter.

(c) An operator shall file an annual report with each authorizing permittee for which the operator has conducted an activity during the preceding calendar year. The report must contain an annual summary of the information provided under (a) of this section. The operator shall file this report by February 28 of the year following the year in which the activities were conducted.

(d) An operator shall provide original invoice documents and deposit slips upon the request of an authorizing permittee for whom the operator has conducted activities.

Sec. 05.15.090. Agency reports. Before April 15 of each year, the department shall prepare a detailed report containing a summary of all reports required of permittees and operators. The Attorney General and the Commissioner of Public Safety shall, within 10 days after the convening of the legislature each year, jointly prepare a detailed report outlining the effect, if any, of the operation of this chapter on the legal and law enforcement activities of the state and notify the legislature that the report is available.

Sec. 05.15.095. General provisions relating to the filing of applications and reports and payment of fees. (a) The applications and reports to the department required by this chapter shall be signed under penalty of unsworn falsification by the following person, as applicable:

(1) the member in charge for the qualified organization;
(2) a person authorized to sign on behalf of the municipality;
(3) the operator or the operator's agent;
(4) the licensed pull-tab distributor or the distributor's agent; or
(5) the licensed pull-tab manufacturer or the manufacturer's agent.

(b) A permittee or operator may not conduct an activity under this chapter during a period in which a report or fee is delinquent.

(c) A delinquent fee bears interest at the rate set by AS 43.05.225.

(d) A permittee or licensee under this chapter shall pay a penalty of one percent of the unpaid balance, as determined by the department, of a fee due under this chapter for each 30-day period or part of a 30-day period that the fee is delinquent. The department may waive the penalty if the failure to pay the fee on time is due to a reasonable cause, as defined by regulation adopted by the department. The amount of the penalty may not exceed 25 percent of the unpaid fee.

Sec. 05.15.097. Notice to the Alcoholic Beverage Control Board. If, after notice and hear-

ing, the department determines that a person has violated a provision of this chapter related to gambling and the person is a licensee or permittee under AS 04, the department shall provide notice of the violation to the Alcoholic Beverage Control Board.

Sec. 05.15.100. Issuance of permits and licenses. (a) The department may issue a permit to a municipality or qualified organization. The permit gives the municipality or qualified organization the privilege of conducting bingo, raffles and lotteries, pull-tab games, ice classics, race classics, rain classics, goose classics, mercury classics, deep freeze classics, canned salmon classics, salmon classics, king salmon classics, dog mushers' contests, snow classics, snow machine classics, fish derbies, animal classics, crane classics, cabbage classics, Calcutta pools, and contests of skill.

(b) *[Repealed, § 5 ch 105 SLA 1995.]*

(c) The department may issue an operator's license to a natural person to conduct an activity permitted under this chapter, other than a Calcutta pool, on behalf of a municipality or a qualified organization. The department may also issue an operator's license to a municipality or a qualified organization to conduct an activity, other than a Calcutta pool, on behalf of another municipality or qualified organization.

(d) The department may issue a multiple-beneficiary permit to two to six municipalities or qualified organizations or to a combination of two to six municipalities or qualified organizations that apply jointly for the permit. The permit gives the permit holders the privilege of jointly conducting the activities specified in (a) of this section.

Sec. 05.15.105. Persons prohibited from involvement; exceptions. (a) If a person has been convicted of a violation of a law of this state that is, or a law or ordinance of another jurisdiction that would be if it had been committed in this state, a felony, or a violation of a law or ordinance of this state or another jurisdiction that is a crime involving theft or dishonesty or a violation of gambling laws

(1) the department may not issue a license to the person;

(2) the department may not issue a license to, or register as a vendor, an applicant who employs the person in a managerial or supervisory capacity or uses the person as a fund raiser or consultant;

(3) the department may not issue a permit for an activity if the person is responsible for the operation of the activity;

(4) the person may not be employed in a managerial or supervisory capacity by a licensee or vendor or used as a fund raiser or consultant by a licensee or vendor;

(5) the person may not participate in charitable gaming as a permittee, licensee, or vendor.

(b) The department shall adopt regulations that provide that a disqualification of a person under (a) of this section based upon a conviction of that person for a violation

(1) of a law of this state that is, or a law or ordinance of another jurisdiction that would be if it was committed in this state, a Class B felony other than extortion, a Class C felony, or an unclassified felony described outside of AS 11, and that is not a crime of dishonesty or theft or a violation of gambling laws, terminates 10 years after the person's conviction;

(2) of a law or ordinance of this state or another jurisdiction that is a crime involving theft or dishonesty or a violation of gambling laws, and that is not, or would not be if it was

committed in this state, an unclassified felony described in AS 11, a Class A felony, or extortion, terminates 10 years after the person's conviction, if the department determines that the

(A) person is of good character, honesty, and integrity; and

(B) person's involvement in charitable gaming is not against public interest.

Sec. 05.15.110. Authorized activities a privilege. The activities specified in AS 05.15.100 may be permitted as a privilege and do not confer a right upon any person to conduct the activities.

Sec. 05.15.112. Member in charge. (a) Each municipality or qualified organization that receives a permit under this chapter shall designate a member in charge and at least one alternate member in charge. The member in charge and alternate members in charge designated must have passed a test formulated by the department on the contents of this chapter and the regulations adopted under this chapter. The department shall administer the test at least four times a year. Municipalities and qualified organizations that hold a multiple-beneficiary permit shall jointly designate one member in charge and at least one alternate member in charge.

(b) The member in charge is responsible for preparation, maintenance, and transmittal of all records and reports required of the permittee, and, if the permittee has entered into a contract with an operator under AS 05.15.115, for monitoring the operator's performance under and compliance with the contract. The alternate members in charge are responsible for the duties of the member in charge in the absence of the member in charge. The member in charge and the alternate members in charge shall be members of the qualified organization or the board of directors of the qualified organization or employees of the municipality. In the case of a multiple-beneficiary permit, the member in charge and the alternate members in charge shall be members of one of the qualified organizations or the board of directors of one of the qualified organizations or employees of one of the organizations.

(c) The member in charge shall monitor the operator's performance under and compliance with contracts for the conduct of activities on behalf of the authorizing permittee.

(d) The municipality or qualified organization, or the holders of a multiple-beneficiary permit, shall designate alternate members in charge who are responsible for the duties of the member in charge in the absence of the member in charge.

(e) If a permittee's designated member in charge or sole alternate member in charge resigns or is no longer able to serve as member in charge or alternate member in charge, the permittee has six months to replace the member in charge or alternate member in charge with a person who meets the requirements of this section, and to notify the department of the replacement. If, after six months, the permittee has not replaced the member in charge or alternate member in charge with a person who meets the requirements of this section, or has not notified the department of the replacement, the permittee's permit is suspended until the requirements of this subsection are met.

Sec. 05.15.115. Contracts between permittees and operators. (a) A municipality or qualified organization holding a permit to conduct an activity under this chapter may enter into a contract with an operator licensed under this chapter to conduct on behalf of the municipality or qualified organization those activities permitted under the authority of the permit.

(b) The contract between an authorizing permittee and an operator must include the amount and form of compensation to be paid to the operator, the term of the contract, the activities to be

conducted by the operator on behalf of the permittee, the location where activities are to be conducted, the name and address of the member in charge, and other provisions the department may require.

(c) A permittee may not contract with more than one operator at a time to conduct the same type of activity. For the purposes of this subsection, bingo games, raffles, lotteries, pull-tab games, ice classics, race classics, rain classics, goose classics, mercury classics, deep freeze classics, canned salmon classics, salmon classics, king salmon classics, dog mushers' contests, snow classics, snow machine classics, fish derbies, animal classics, crane classics, cabbage classics, and contests of skill are each a different type of activity.

(d) A permittee shall submit by certified mail to the department for approval a copy of each contract with an operator with whom the permittee contracts to conduct activities subject to this chapter. The contract must meet the requirements of this section. The department shall approve or disapprove of the contract. If the contract is disapproved, reasons for the disapproval shall be provided in writing to the permittee. Activities may not be conducted under the contract before the contract is approved. Subsequent amendments to an approved contract do not take effect until the amendments are approved by the department.

Sec. 05.15.120. Eligibility for permit. An applicant shall be a municipality or qualified organization to be eligible for a permit.

Sec 05.15.122. Operator's license. (a) A person, municipality, or qualified organization may not conduct an activity subject to this chapter on behalf of a municipality or qualified organization unless the person, municipality, or qualified organization has received an operator's license issued by the department.

(b) The department may issue an operator's license to a natural person, municipality, or qualified organization that

(1) applies on the form provided by the department;

(2) pays the annual fee of $500;

(3) discloses the identity of persons employed by the applicant in a managerial or supervisory capacity;

(4) submits proof of liability insurance satisfactory to the department; and

(5) posts a bond or security satisfactory to the department in the amount of $25,000 for each permit under which the operator operates up to a maximum of $100,000.

(6) if a natural person, has passed a test formulated by the department on the contents of this chapter and the regulations adopted under this chapter and administered by the department at least four times a year; or, if a municipality or qualified organization, has designated a municipal employee or member of the organization who has passed this test.

(c) *[Repealed, §37 ch 70 SLA 1993.]*

(d) *[Repealed, §37 ch 70 SLA 1993.]*

Sec. 05.15.124. Municipal regulation of operators. A municipality may by ordinance prohibit an operator or a vendor from conducting activities under this chapter within the municipality.

Sec. 05.15.128. Revocation of operator's license. (a) The department shall revoke the license of an operator who does not

(1) report an adjusted gross income of at least 15 percent of gross income annually based on the total operation of the operator; or

(2) pay each authorizing permittee annually at least 30 percent of the adjusted gross income, as determined under (1) of this subsection, from a pull-tab activity or at least 10 percent of the adjusted gross income, as determined under (1) of this subsection, from a gaming activity other than pull-tabs, received from activities conducted on behalf of the authorizing permittee.

(b) A person, municipality, or qualified organization whose operator's license has been revoked under this section may appeal the revocation if the person, municipality, or qualified organization submits to and pays for a complete audit of the operator's financial records by the department. The results of the audit are conclusive.

Sec. 05.15.130. Department may impose additional requirements for eligibility. The department may supplement the definitions of qualified organizations and activities by regulations adopted under this chapter adding to the definitions additional requirements which the department considers necessary for the best interest of the public or for the proper administration of this chapter.

Sec. 05.15.140. Proof necessary to qualify for permit. (a) The department may not issue or renew a permit except upon satisfactory proof that the applicant is a municipality or qualified organization, the activity may be permitted under this chapter, and the issuance of a permit is not detrimental to the best interests of the public. Upon request of the department, the applicant shall prove conclusively each of these requirements before a permit may be issued or renewed.

(b) In an application for a permit, a municipality or qualified organization shall disclose the name and address of each person responsible for the operation of the activity and whether any person named

(1) has been convicted of a violation of a law of this state that is, or a law or ordinance of another state that would be if committed in this state, an unclassified felony described in AS 11, a Class A felony, extortion, or a violation of a law or ordinance of this state or another jurisdiction that is a crime involving theft or dishonesty or a violation of gambling laws; or

(2) has a prohibited financial interest, as defined in regulations adopted by the department, in the operation of the activity.

(c) *[Repealed, §37 ch 70 SLA 1993.]*

(d) Application forms for permits shall contain a notice that a false statement in the application is punishable by law.

Sec. 05.15.145. Multiple-beneficiary permits. (a) Two to six municipalities or qualified organizations, or a combination of two to six municipalities and qualified organizations, may jointly apply for a multiple-beneficiary permit under AS 05.15.100(d). The commissioner may not issue or renew a permit except upon satisfactory proof that each joint applicant is a municipality or qualified organization, the activity may be permitted under this chapter, and the issuance of a permit is not detrimental to the best interests of the public. Upon request of the commissioner, the joint applicants shall prove conclusively each of these requirements before a permit may be issued or renewed.

(b) The provisions of AS 05.15.140(b)-(d) apply to multiple-beneficiary permits and applications for them.

(c) A municipality or qualified organization that is among the holders of a multiple-

beneficiary permit may withdraw from the permit by giving written notice of intent to withdraw to the department and to the other holders of the permit. The effective date of the withdrawal is 30 days after the department receives written notice of intent. A municipality or qualified organization that withdraws from a multiple-beneficiary permit may apply for a permit under AS 05.15.100(a), but its share of the prizes awarded under the multiple-beneficiary permit and the prizes it awards under its own permit are subject to the maximums established in AS 05.15.180(g).

(d) The holders of a multiple-beneficiary permit shall jointly file reports with the department that comply with the reporting requirements imposed on operators under AS 05.15.083.

Sec. 05.15.150. Limitation on use of proceeds. (a) The authority to conduct the activity authorized by this chapter is contingent upon the dedication of the net proceeds of the charitable gaming activity to the awarding of prizes to contestants or participants and to political, educational, civic, public, charitable, patriotic or religious uses in the state. "Political, educational, civic, public, charitable, patriotic or religious uses" means uses benefiting persons either by bringing them under the influence of education or religion or relieving them from disease, suffering, or constraint, or by assisting them in establishing themselves in life or by providing for the promotion of the welfare and well-being of the membership of the organization within their own community, or through aiding candidates for public office or groups which support candidates for public office, or by erecting or maintaining public buildings or works, or lessening the burden on government, but does not include

(1) the direct or indirect payment of any portion of the net proceeds of a bingo or pull-tab game to a lobbyist registered under AS 24.45;

(2) the erection, acquisition, improvement, maintenance, or repair of real, personal or mixed property unless it is used exclusively for one or more of the permitted uses; or

(3) the direct or indirect payment of any portion of the net proceeds of a charitable activity, except the proceeds of a raffle and lottery,

(A) to aid candidates for public office or groups that support or oppose candidates for public office;

(B) to a political party or to an organization affiliated with a political party; or

(C) to a group, as that term is defined in AS 15.13.400, or a political group, as that term is defined in AS 15.60, that seeks to influence the outcome of an election.

(b) The net proceeds derived from the activity must be devoted within one year to one or more of the uses stated in (a) of this section. A municipality or qualified organization desiring to hold the net proceeds for a period longer than one year must apply to the department for special permission and upon good cause shown the department may grant the request.

Sec. 05.15.160. Authorized expenses. (a) The only expenses that may be incurred or paid in connection with the operation of an activity under a permit issued under this chapter are bona fide expenses reasonably necessary for

(1) goods, wares, and merchandise necessary for the operation of the activity;

(2) personal services involved with the operation of the activity, including those performed by

(A) an employee of the permittee; or

(B) an operator hired by the permittee to conduct the activity if the compensation is not related to the receipts from the activity.

(b) Municipalities, qualified organizations and operators may pay their employees a reasonable amount in wages or other compensation for personal services rendered by their employees while the employees are engaged in activities subject to this chapter. A reasonable amount of compensation is an amount approximating the amount ordinarily paid by similar businesses for similar work performed under similar circumstances.

(c) The total amount of authorized expenses that may be incurred under (a) of this section in connection with a pull-tab activity may not exceed 70 percent of the adjusted gross income from that pull-tab activity.

(d) The total amount of authorized expenses that may be incurred under (a) of this section in connection with any gaming activity other than pull-tabs or Calcutta pools may not exceed 90 percent of the adjusted gross income from that gaming activity.

(e) The total amount of expenses that may be incurred and prizes that may be awarded under (a) of this section in connection with a Calcutta pool may not exceed 50 percent of the pool of wagers.

Sec. 05.15.165. Operators. (a) An operator shall pay net proceeds to the authorizing permittee by check.

(b) If the department finds that an operator has incurred expenses that are not authorized under AS 05.15.160, the department shall order the operator to refund to the authorizing permittee the amount of the unauthorized expenses. The operator shall pay the authorizing permittee interest on the amount ordered to be paid at the rate of 1.5 percent a month for each month or fraction of a month between the date of the activity and the date the refund is made.

(c) The operator shall post in a public place on the premises where the activities are conducted the operator's license and a copy of the permit of each authorizing permittee with whom the operator has a contract to conduct activities at the location.

(d) An operator shall obtain liability insurance covering each location where the licensee conducts an activity subject to this chapter. The operator shall provide upon request proof of insurance for each location to the department. The operator and the insurer shall inform the department of changes in the coverage of the insurance or of cancellation of the insurance. Cancellation of the insurance immediately suspends the rights of the operator to conduct activities under this chapter at the location covered by the insurance until subsequent insurance is obtained.

(e) An operator shall have its financial records reviewed annually by a certified public accountant. The operator shall submit the results of the review to the department by February 28 of the year following the year for which the review is conducted.

(f) An operator may not

(1) charge losses resulting from bad checks or uncollectible debts against the net proceeds due to the authorizing permittee;

(2) extend credit to players;

(3) employ house players;

(4) allow the operator's employees to play a game conducted by the operator at the location where the employee works for the operator.

Sec. 05.15.167. Operator's bond. (a) The bond or security filed under AS 05.15.122(b) must be made payable to the department and must be conditioned upon payment of the amounts due to the department and payment of net proceeds due to the authorizing permittee. If the operator fails to make the required payments, the operator forfeits the bond or security to the depart-

ment.

(b) The amount forfeited under (a) of this section shall be first used to satisfy delinquent fees, interest, and penalty due the department under this chapter. If the bond or security is not exhausted by payment of delinquent fees, interest, and penalties, the department may use the remaining amount to pay net proceeds due an authorizing permittee. The total amount available for payment of net proceeds shall be prorated among the permittees to whom proceeds are due from that operator.

(c) The operator and the surety shall inform the department if the bond is canceled or the security is impaired.

Sec. 05.15.170. Suspension or revocation of permit, license or vendor registration. (a) The department may suspend, for a period of up to one year, or revoke a permit, license, or vendor registration, after giving notice to and an opportunity to be heard by the permittee or licensee, if the permittee, licensee, or vendor

(1) violates or fails to comply with a requirement of this chapter or of a regulation adopted under this chapter;

(2) breaches a contractual agreement with a permittee, licensee, or registered vendor;

(3) becomes disqualified to participate in charitable gaming as provided in AS 05.15.105; for the purposes of this paragraph, a permittee, licensee, or vendor that is not a natural person is considered convicted if an owner or manager of the permittee, licensee, or vendor is convicted;

(4) knowingly submits false information to the department or, in the case of a registered vendor, to a permittee when the vendor knows that the false information will be submitted to the department as part of an application for registration; or

(5) gives or acts upon any inside information on the status of the prizes awarded or to be awarded in a pull-tab game.

(b) If the department revokes a license or vendor registration under this section, it may prohibit the licensee or vendor from reapplying for a license or vendor registration for a period of not more than five years. If the department revokes a permit under this section, it may prohibit the permittee from reapplying for a permit for a period of not more than one year.

Sec. 05.15.180. Limitations on authorized activity. (a) This chapter does not authorize the use of playing cards, dice, roulette wheels, coin-operated instruments or machines, or other objects or instruments used, designed, or intended primarily for gaming or gambling or any other method or implement not expressly authorized by the department.

(b) With the exception of raffles, lotteries, bingo games, pull-tab games, race classics, rain classics, goose classics, mercury classics, deep freeze classics, dog mushers' contests, snow classics, snow machine classics, canned salmon classics, salmon classics, animal classics, crane classics, cabbage classics, Calcutta pools and king salmon classics, an activity may not be licensed under this chapter unless it existed in the state in substantially the same form and was conducted in substantially the same manner before January 1, 1959. A snow machine classic may not be licensed under this chapter unless it has been in existence for at least five years before the licensing. An animal classic may not be licensed under this chapter unless it was in existence before November 1, 2002.

(c) *[Repealed, § 5 ch 105 SLA 1995.]*

(d) The total value of door prizes offered or awarded under authority of a permit issued to a municipality or qualified organization under this chapter or under authority of a multiple-

beneficiary permit may not exceed $20,000 a month or $240,000 a year.

(e) The total value of all door prizes offered or awarded at a single facility or bingo hall or parlor by an operator on behalf of authorizing permittees may not exceed $20,000 a month or $240,000 a year.

(f) A person under the age of 19 years may not play a bingo game.

(g) A municipality or a qualified organization may award a maximum of $2,000,000 in prizes each year in activities authorized under this chapter; however, if a municipality or a qualified organization contracts with an operator to conduct on its behalf activities authorized under this chapter, the municipality or qualified organization may award a maximum of $500,000 in prizes each year. A municipality or a qualified organization that conducts a contest of skill and awards more than $1,000,000 in prizes to the participants in that contest of skill, may exclude $1,000,000 in prizes awarded to those participants from the $2,000,000 maximum allowed in this subsection. The holders of a multiple-beneficiary permit under AS 05.15.100(d) may award a maximum in prizes each year of $2,000,000 times the number of holders of the permit for activities authorized under this chapter. In this subsection "activities authorized under this chapter" means all activities subject to this chapter other than bingo.

(h) Only one Calcutta pool may be issued for each event and is limited to the permittee conducting the event or a permittee authorized by the person conducting the event if the person is not eligible to be a permittee. A Calcutta pool may not be conducted for elementary, secondary, or post-secondary school sporting events or for youth organization events. A person may not wager on a Calcutta pool unless the person is a least 18 years of age. A permittee may not accept a wager on a contestant or entrant in a Calcutta pool unless the contestant or entrant is or are 18 years of age or older. A person may not place a wager on a contestant or entrant in a Calcutta pool unless the contestant or entrant is or are 18 years of age or older. A Calcutta pool may not be conducted unless the rules for the pool are publicly posted and available to all participants in the pool.

Sec. 05.15.181. Pull-tab manufacturer's license. (a) A person may not manufacture pull-tabs in the state, and may not sell or distribute a pull-tab that the person has manufactured outside of the state to persons in the state, unless the person has received a pull-tab manufacturer's license issued by the department.

(b) The department may issue a pull-tab manufacturer's license to a person who pays an annual fee of $2,500.

(c) Each series of pull-tabs manufactured in the state must be sealed and have a serial number label issued by the National Association of Fundraising Ticket Manufacturers or other serial number label approved by the department.

(d) A pull-tab manufacturer may distribute pull-tabs only to a licensed pull-tab distributor unless the pull-tab manufacturer is also a licensed pull-tab distributor.

(e) Each pull-tab manufacturer shall report to the department by the last business day of the month on each series of pull-tabs distributed during the preceding month, including the serial number of each series distributed and the name of the distributor to whom the series was distributed.

Sec. 05.15.183. Pull-tab distributor's license. (a) A person may not distribute pull-tab games unless the person has received a pull-tab distributor's license issued by the department.

(b) The department may issue a pull-tab distributor's license to a person who pays an annual

fee of $1,000.

(c) Pull-tabs may be distributed only from a location in the state. A person may not distribute pull-tabs directly to another person in the state from a location outside of this state.

(d) A pull-tab distributor shall report to the department by the last business day of each month on each pull-tab series distributed in the preceding month. The report must include the name of the permittee to whom each series of pull-tabs is distributed and the serial number of each series.

(e) A distributor may not

(1) take an order for the purchase of a pull-tab series from a vendor;

(2) sell a pull-tab series to a vendor; or

(3) deliver a pull-tab series to a vendor.

Sec. 05.15.184. Pull-tab tax. A pull-tab distributor shall collect a tax of three percent of an amount equal to the gross receipts less prizes awarded on each series of pull-tabs distributed. The pull-tab distributor shall pay to the department the tax collected in the preceding month at the time that the report under AS 05.15.183(d) is filed with the department.

Sec. 05.15.185. Distribution of pull-tab games. Each series of pull-tab games distributed in the state shall be sealed and have a serial number label issued by the National Association of Fundraising Ticket Manufacturers or other serial number label approved by the department and may be distributed only to

(1) a municipality or a qualified organization that has obtained a permit issued under this chapter;

(2) an operator on behalf of an authorizing permittee; or

(3) a distributor licensed under this chapter.

Sec. 05.15.187. Operation of pull-tab games. (a) A municipality or qualified organization may operate pull-tab games. Pull-tabs shall be obtained from a licensed distributor.

(b) A pull-tab series may not be sold at more than one location during the same day.

(c) Pull-tabs from different series may not be mixed or combined, unless 10 percent or less of a series remains unsold, in which case, the remaining pull-tabs may be combined with a different series having an identical price and prize structure.

(d) A pull-tab series may not be withdrawn from sale until all pull-tabs in the series are sold, except that a pull-tab series may be withdrawn from sale if a manufacturing defect exists in the series and the department is notified of the defect and of the withdrawal from sale within a period established by regulation by the department.

(e) Pull-tabs may not be sold to a person under the age of 21 years. A person under the age of 21 years may not purchase a pull-tab.

(f) Each permittee that had gross receipts exceeding $100,000 during the preceding year from activities conducted under this chapter or that is required to report under AS 05.15.080(a), that conducts a pull-tab game shall maintain records for two years of each prize of $50 or more, the first day and last day that each series was distributed, the serial number of each series, and the distributor from whom each series was purchased. In this section, “permittee” includes municipalities and qualified organizations that jointly hold a multiple-beneficiary permit.

(g) Notwithstanding other provisions of this chapter, a pull-tab game that confers an additional right upon all or some of the purchasers of a pull-tab series to participate in a lottery for

additional prizes may not be conducted in the state unless a surety bond in the amount of $250,000 conditioned upon payment of all prizes and awards when due is submitted to the department by the operator or authorizing permittee and approved by the attorney general.

(h) An owner, manager, or employee of a person holding a permit or license under this chapter, or registered under this chapter as a vendor, may not purchase a pull-tab from a pull-tab series manufactured, distributed, or sold by the permittee, licensee, or registered vendor.

(i) A permittee, operator, or registered vendor may not turn over a prize of $50 or more to a person with a pull-tab card entitling the person to that prize unless the person signs a receipt for the prize and returns the receipt to the permittee, operator, or vendor. The receipt must be in a form approved by the department.

Sec. 05.15.188. Pull-tab sales by vendors on behalf of permittees; vendor registration.

(a) A permittee may contract with a vendor to sell pull-tabs on behalf of the permittee, if the permittee first registers the vendor with the department by applying for registration on a form prescribed by the department and submitting the registration fee of $50 for each location at which the vendor will sell pull-tabs.

(b) Upon approval of the vendor registration, the department shall issue an endorsement to the permittee's permit that authorizes the conduct of pull-tab sales at that vendor location.

(c) The endorsement issued under (b) of this section is an extension of the permittee's privilege under AS 05.15.100 to conduct pull-tab sales in this state. A vendor may not sell a pull-tab series until a copy of the permit containing the endorsement for the new vendor location has been posted by the permittee in the registered vendor establishment. The endorsed permit must be clearly visible to the gaming public.

(d) A separate endorsement shall be issued for each vendor location. The permittee shall inform the department when a vendor with whom the permittee is contracting changes the physical location at which pull-tabs are sold, and shall return to the department all copies of a permit endorsed to a vendor that is no longer selling pull-tabs on behalf of the permittee. Failure to inform the department of a change in vendor location, or to return the endorsed copies of a permit to the department after a vendor change, may constitute grounds for the suspension or revocation of a permittee's permit.

(e) At the time that a permittee annually renews its permit, it shall also renew the registration of all locations where a vendor is selling pull-tabs on the permittee's behalf and shall pay a registration fee of $50 for each vendor location.

(f) A permittee that uses a vendor to sell pull-tabs on its behalf shall enter into a written contract with that vendor. The department may inspect this contract. If the contract contains provisions that violate this chapter or the regulations adopted under it, the department may declare the contract void, and may suspend or revoke the registration of the vendor and the permit of the permittee.

(g) A person, other than a permittee's member-in-charge, may not directly supply a pull-tab series to a registered vendor for sale by that vendor on behalf of the permittee.

(h) If a permittee contracts with a vendor under (a) of this section, the contract must provide that the permittee shall receive no less than 70 percent of the ideal net.

(i) An amount equal to the ideal net less the compensation owed to the vendor shall be paid by the vendor to the member-in-charge upon delivery of a pull-tab series to the vendor for sale. The amount required to be paid by the vendor shall be paid by check and the check may not be drawn in a manner that the payee is not identified.

(j) An operator may not contract with or use a vendor to sell pull-tabs.
(k) A permittee may not contract with more than five vendors under this section.

Sec. 05.15.600. Cancellation of permits based on unlawful provision. If any provision of this chapter, or regulation adopted under this chapter, is determined to be unlawful, then all permits issued in connection with the licensed activity to which the unlawful provision or regulation related are canceled.

Sec. 05.15.610. Order prohibiting action in violation of chapter. (a) If the commissioner determines that a person has engaged in an act or practice in violation of this chapter or a regulation adopted under this chapter, the commissioner may, after giving reasonable notice to the person and an opportunity for that person to be heard, issue an order prohibiting the violation by the person. The order remains in effect until the person has submitted evidence acceptable to the commissioner showing that the violation has been corrected.

(b) If the public interest requires, the commissioner may issue an emergency order prohibiting an act or practice in violation of this chapter or a regulation adopted under this chapter without notice to or an opportunity to be heard by the person affected by the order. The commissioner shall immediately serve the person with a copy of the emergency order. An emergency order expires 60 days after the date it is issued, if the person affected by the order requests a hearing within 15 days of receipt of the order. If the person does not request a hearing within 15 days of receipt of the emergency order, the order becomes permanent. Following a hearing, the commissioner may rescind, modify, or make permanent the emergency order.

(c) A party aggrieved by an order under this section may appeal to the Superior Court.

Sec. 05.15.620. Prohibition of charitable gaming. (a) The following question, appearing alone, may be placed before the voters of a municipality or an established village in accordance with AS 05.15.625: "Shall charitable gaming in . . . (name of municipality or village) be prohibited? (yes or no)".

(b) The following question, appearing alone, may be placed before the voters of a municipality or an established village in accordance with AS 05.15.625: "Shall pull-tab sales in . . . . (name of municipality or village) be prohibited? (yes or no)".

(c) If a majority of the voters vote "yes" on a question set out in (a) or (b) of this section, the department shall be notified immediately after certification of the results of the election and thereafter the department may not issue a license, permit, or vendor registration authorizing charitable gaming or pull-tab sales, as appropriate, within the boundaries of a municipality and in unincorporated areas within five miles of the boundaries of the municipality or within the perimeter of an established village. As necessary to implement the results of the election under (a) or (b) of this section, existing licenses, permits, and vendor registrations for charitable gaming or pull-tab sales within the boundaries of the municipality or within the perimeter of an established village are void 90 days after the results of the election are certified. A license or vendor registration that will expire during the 90 days after the results of a local option election under this section are certified is void as of the expiration date.

Sec. 05.15.625. Procedure for local option elections. (a) The local governing body of a municipality, whenever a number of registered voters equal to at least 10 percent of the number of votes cast at the last regular municipal election petition the local governing body to do so,

shall place upon a separate ballot at the next regular election or at a special election the question set out in AS 05.15.620 that is the subject of the petition. The local governing body shall conduct the election in accordance with the election ordinance of the municipality.

(b) The lieutenant governor, whenever 10 percent of the registered voters residing within an established village petition the lieutenant governor to do so, shall place upon a separate ballot at a special election the question set out in AS 05.15.620 that is the subject of the petition. The lieutenant governor shall conduct the election in the manner prescribed in AS 15 (Alaska Election Code).

(c) Notwithstanding any other provisions of law, an election under (a) or (b) of this section to remove a restriction on charitable gaming imposed under AS 05.15.620 may not be conducted more than once in every 12 months.

(d) AS 29.26.110-29.29.160 apply to a petition under (a) of this section in a general law municipality except the

(1) number of required signatures is determined under (a) of this section rather than under AS 29.26.130;

(2) application filed under AS 29.26.110 must contain the question set out under AS 05.15.620 rather than containing an ordinance or resolution;

(3) petition must contain the questions set out under AS 05.15.620 rather than material required under AS 29.26.120(a)(1) and (2).

Sec. 05.15.640. Restrictions on use of broadcasting. (a) A person may not use broadcasting to promote or conduct a charitable gaming activity under this chapter except that a person may use

(1) broadcasting to promote a fish derby, a dog mushers' contest, a type of classic defined in AS 05.15.690, or a raffle and lottery; or

(2) the internet or an Internet communication to promote a charitable gaming activity under this chapter.

(b) Notwithstanding (a) of this section, the department may authorize a non-commercial broadcasting station or network of stations to broadcast the conducting of an activity under this chapter on the station or network under a permit held by the station or network. The department may not authorize a station to broadcast the conducting of an activity for more than 12 hours in a calendar year. In this subsection, "noncommercial broadcasting station" means a radio or television station that is licensed by the Federal Communications Commission to a governmental entity or to an entity that is exempt from federal taxation under 26 USC 501(c)(3).

(c) In this section,

(1) "broadcasting" includes television and radio transmission by 2,500 megahertz, microwave video and audio programming, slow scan television programming, and programming by way of satellite, cable, teletype, or facsimile transmission and distribution methods;

(2) "Internet" means the combination of computer systems or networks that make up the international network for interactive communications services, including remote logins, file transfer, electronic mail, and newsgroups

(3) "Internet communication" means an announcement or advertisement disseminated through the Internet.

Sec. 05.15.680. Penalties. (a) A person who knowingly violates or aids or solicits a person to violate this chapter is guilty of a violation for the first offense and a Class B misdemeanor for

the second and each subsequent offense.

(b) A person, who, with the intent to mislead a public servant in the performance of the public servant's duty, submits a false statement in an application for a permit, license or vendor registration under this chapter is guilty of unsworn falsification.

Sec. 05.15.690. Definitions. In this chapter

(1) "adjusted gross income" means gross income less prizes awarded and state, federal, and municipal taxes paid or owed on the income;

(2) "animal classic" means a game of chance in which prizes are awarded for the correct guess

(A) of which numbered or colored hole on a wheel a rat, hamster, gerbil, or other rodent enters as the wheel is slowly rotated;

(B) concerning an activity involving chicken manure and a numbered or lettered grid.

(3) "authorizing permittee" means a municipality or qualified organization that authorizes an operator to conduct an activity subject to this chapter on its behalf;

(4) "bingo" means a game of chance of, and restricted to, the selling of rights to participate, and the awarding of prizes, in the specific kind of game of chance sometimes known as bingo or lotto, played with cards bearing numbers or other designations, five or more in one line, the holder covering numbers when objects similarly numbered are drawn from a receptacle and the game being won by the person who first covers a previously designated arrangement of numbers on the card;

(5) "cabbage classic" means a game of chance where a prize of money is awarded for the closest guess of the weight of the winning cabbage at the Giant Cabbage Weigh-Off at the Alaska State Fair in Palmer operated and administered by the Palmer Rotary Club.

(6) "Calcutta pool" means a game of chance where a prize of money is awarded from a pool of wagers on a contest of skill limited to amateur and professional sporting events, other than horse racing, in the state in which those who wager bid at auction for the exclusive right to purchase or wager upon a particular contestant or entrant in the event;

(7) "canned salmon classic" means a game of chance where a prize of money is awarded to the closest guess of the total number of cases of canned salmon that will be packed at the Petersburg salmon canneries during a certain period of time and is limited to the canned salmon classic operated and administered by the Petersburg Chamber of Commerce;

(8) "charitable organization" means an organization, not for pecuniary profit, that is operated for the relief of poverty, distress, or other condition of public concern in the state;

(9) "civic or service organization" means any branch or lodge or chapter of a national or state organization that is a civic or service organization, not for pecuniary profit, and authorized by its written constitution, charter, or articles of incorporation, or by-laws to engage in a fraternal, civic, or service purpose in the state;

(10) "contest of skill" means a contest or game in which prizes are awarded for the demonstration of human skills in marksmanship, races, and other athletic events;

(11) "crane classic" means a game of chance in which a prize of money is awarded for the closest guess of the time of arrival of the first sandhill crane to a particular place.

(12) "deep freeze classic" means a game of chance where a prize of money is awarded to the closest guess of the date, time and temperature of the lowest temperature recorded at a specific location in the Delta Junction area on the coldest day during December through February, inclusive, and is limited to the deep freeze classic operated and administered by the Delta Chamber

of Commerce;

(13) "department" means the Department of Revenue;

(14) "distribute" means sell, distribute, furnish or supply;

(15) "dog mushers' association" means a civic, service or charitable organization in the state, not for pecuniary profit, formed exclusively to promote interest in the breeding and training of dog teams for work or recreational and racing purposes, but does not include an organization formed or operated for gaming or gambling purposes;

(16) "dog mushers' contest" means a

(A) contest in which prizes are awarded for the correct guess of the racing time of a dog team or of team position in the race, including prizes to the race contestants; or

(B) a game of chance, conducted by a dog mushers' association, in which a prize of money is awarded for the closest guess or guesses of a least three elements of uncertainty about a sled dog race that cannot be determined before the commencement of the race; of the three elements of uncertainty, one element must be identified as the primary determinant of success, with the other two elements being used as secondary and tertiary determinants if there are multiple correct guesses of the primary determinant;

(17) "educational organization" means a civic, service, or charitable organization in the state, not for pecuniary profit, whose primary purpose is educational in nature and designed to develop the capabilities of individuals by instruction;

(18) "established village" means an unincorporated community that is in

(A) the unorganized borough and that has 25 or more permanent residents; or

(B) an organized borough, has 25 or more permanent residents; and

(i) is on a road system and is located more than 50 miles outside the boundary limits of a unified municipality; or

(ii) is not on a road system and is located more than 15 miles outside the boundary limits of a unified municipality;

(19) "fishing derby association" means a civic, service, or charitable organization in the state, not for pecuniary profit, whose primary purpose is to promote interest in fishing for recreational purposes, but does not include an organization formed or operated for gaming or gambling purposes;

(20) "fish derby" means a contest in which prizes are awarded for catching fish;

(21) "fraternal organization" means a civic, service, or charitable organization in the state, except a college and high school fraternity, not for pecuniary profit, that is a branch or lodge or chapter, of a national or state organization and exists for the common business, brotherhood, or other interest of its members;

(22) "fund raiser or consultant" means a person who provides advice or technical assistance in support of or concerning the conduct of gaming activities under this chapter, whether the person is or is not an employee or a licensee;

(23) "goose classic" means a game of chance where a prize of money is awarded for the closest guess of the time of the arrival of the first goose in spring to Creamer's Field in Fairbanks or to the Kenai River Flats near Kenai and is limited to the goose classics operated and administered

(A) jointly or by either the Fairbanks Montessori Association or the Friends of Creamer's Field; and

(B) by the Kenai Chamber of Commerce;

(24) "governing body" has the meaning given in AS 29.71.800;

(25) "gross receipts" means receipts from the sale of shares, tickets or rights connected with participation in any activity permitted under this chapter or the right to participate, including admission, fee or charge, sale of equipment or supplies and all other miscellaneous receipts;

(26) "ice classic" means a game of chance where a prize of money is awarded for the closest guess of the time the ice moves in a body of water or watercourse in the state and is limited to the Nenana and Chena Ice Pools in the same manner as they were conducted in 1959 and previous years, a Kuskokwim Ice Classic to be operated and administered by Bethel Community Services Foundation, Inc, a Kenai River Ice Classic to be operated and administered by the Kenai and Soldotna Rotary Clubs jointly or by either the Kenai Rotary Club or the Soldotna Rotary Club, a Yukon River Ice Classic to be operated and administered by the City of Fort Yukon, an Alaska-Soviet Ice Classic to be operated and administered jointly by CAMAI, Inc, and the City of Diomede, and a Big Lake Ice Classic to be operated and administered by the Houston Junior-Senior High School Booster Club and the Big Lake Chamber of Commerce jointly or by either the Houston Junior-Senior High School Booster Club or the Big Lake Chamber of Commerce, and a McGrath Ice Classic, to be operated and administered by the Kuskokwim Public Broadcasting Company;

(27) "ideal net" means an amount equal to the total amount of receipts that would be received if every individual pull-tab ticket in a series were sold at face value, less the prizes to be awarded for that series;

(28) "king salmon classic" means a game of chance where a prize of money is awarded for the closest guess of the time of the arrival of the first king salmon of the year at a designated spot of the fish ladder in the Douglas Island Pink and Chum hatchery at Salmon Creek in Juneau and is limited to the king salmon classic operated and administered by the Greater Juneau Chamber of Commerce;

(29) "labor organization" means an organization, not for pecuniary profit, constituted wholly or partly to bargain collectively or deal with employers, including the state and its political subdivisions, concerning grievances, terms, or conditions of employment or other mutual aid or protection in connection with employees;

(30) "managerial or supervisory capacity" means that the employee

(A) is responsible for gaming receipts;

(B) has the authority to hire employees or to dismiss or otherwise discipline them;

(C) prepares financial reports required under this chapter;

(D) is responsible for keeping the accounts for activities under this chapter;

(E) is responsible for conducting activities under this chapter, including the arranging for locations at which those activities will occur; or

(F) is a fund raiser or consultant;

(31) "mercury classic" means a game of chance where a prize of money is awarded for the closest guess of the time the temperature reaches a certain degree and is limited to the

(A) Homer Mercury Classic operated and administered by the Boys and Girls Club of the Kenai Peninsula; and

(B) mercury classic operated and administered by the Greater Fairbanks Chamber of Commerce or jointly, in the discretion of the Greater Fairbanks Chamber of Commerce, by the Greater Fairbanks Chamber of Commerce and the Fairbanks Convention and Visitors' Bureau;

(32) "net proceeds" means the gross receipts from an authorized activity less the fee described in AS 05.15.020(b), the expenses authorized by AS 05.15.160, and the prizes awarded at the activity;

(33) "numbers wheel" means any electronic, mechanical, or other device with numbers or other figures that are selected randomly and used in a game of chance in which the outcome is determined by the number or figure selected by the device; not including games in which a hamster or other animal is placed in an enclosure with several numbered exit holes and the winner is determined by which hole the hamster or other animal exits, or slot machines or other devices that operate by insertion of a coin or other object that may entitle the person operating the machine to receive a prize by strict dependence on the element of chance;

(34) "operator" means a natural person who, or a municipality or qualified organization that, has obtained a license to conduct an activity subject to this chapter on behalf of a permittee;

(35) "permittee" means a municipality or a qualified organization that holds a valid permit under AS 05.15.100;

(36) "police or fire department and company" means a civic, service, or charitable organization in the state, not for pecuniary profit, consisting of members of a police department or fire company established by the state or a political subdivision of the state;

(37) "political organization" means an organization or club organized for or formally affiliated with a political party as defined in AS 15.60.010;

(38) "pull-tab game" means a game of chance where a card, the face of which is covered to conceal a number, symbol, or set of symbols, is purchased by the participant and where a prize is awarded for a card containing certain numbers or symbols designated in advance and at random;

(39) "qualified organization" means a bona fide civic or service organization or a bona fide religious, charitable, fraternal, labor, political, or educational organization, police or fire department and company, dog musher's association, outboard motor association, or fishing derby or non-profit trade association in the state, that operates without profit to its members and that has been in existence continually for a period of three years immediately before applying for the license or permit; the organization may be a firm, corporation, company, association, or partnership;

(40) "race classic" means a game of chance where prizes are awarded for the closest guess or guesses of the official winning time of a human race or races, and is limited to the Mt Marathon Race Classic operated and administered by the Seward Chamber of Commerce Convention and Visitors' Bureau;

(41) "raffle and lottery" means the selling of rights to participate and the awarding of prizes in a game of chance conducted by the drawing for prizes by lot;

(42) "rain classic" means a game of chance in that a prize is awarded for the closest guess of the amount of precipitation which is recorded at a certain location during a certain length of time;

(43) "religious organization" means an organization, church, body of communicants, or group, not for pecuniary profit, gathered in common membership for mutual support and edification in piety, worship, and religious observances, or a society, not for pecuniary profit, of individuals united for religious purposes at a definite place and that is recognized as a religious organization under the federal income tax laws and the selective service law;

(44) "salmon classic" means a game of chance, to be operated and administered by the

(A) United Fishermen of Alaska, in which a prize of money is awarded for the closest guess of the total number of salmon harvested commercially statewide, as determined by the Department of Fish and Game, during a certain period of time;

(B) Seward Chamber of Commerce Convention and Visitors' Bureau, in which priz-

es are awarded for the closest guess or guesses of the weight of the fish officially designated winner of the Seward Silver Salmon Derby Classic;

(C) Sterling Area Senior Citizens', Inc, in which a prize of money is awarded for the closest guess of the total number of sockeye salmon crossing the counter operated by the Alaska Department of Fish and Game on the Kenai River as of a certain date and time; or

(D) Bristol Bay Native Corporation Education Foundation, in which a prize of money is awarded for the closest guess of the total number of salmon harvested commercially in the five Bristol Bay commercial fishing districts between June 1 and September 30, as determined by the Department of Fish and Game;

(45) "series" means a unit of pull-tabs with the same serial number;

(46) "snow machine classic" means a

(A) contest in which prizes are awarded for the correct guess of the racing time of a snow machine or of the snow machine's position in the race, including prizes to the race contestants; or

(B) game of chance where a prize of money is awarded for the closest guess or guesses of at last three elements of uncertainty about a snow machine race that cannot be determined before the commencement of the race; in this paragraph, "race" includes a race solely among snow machines or a race among teams consisting of a combination of a person involved in a contest of skill and a snow machine;

(47) "vendor" means a business whose primary activity is not regulated by this chapter but that

(A) is engaged in the sale of pull-tabs on behalf of a permittee;

(B) holds a business license under AS 43.70; and

(C) is an establishment holding a

(i) beverage dispensary license under AS 04.11.090 that has not been designated by the Alcoholic Beverage Control Board under AS 04.16.049(a)(2)-(3), has not been exempted by the Department of Labor under AS 04.16.049(c) and AS 23.10.355, and if the establishment is a hotel, motel, resort, or similar business that caters to the traveling public as a substantial part of its business, does not allow the sale of pull-tabs in a dining room, banquet room, guest room, or other public areas other than a room in which there is regularly maintained a fixed counter or service bar at which alcoholic beverages are sold or served to members of the public for consumption;

(ii) package store license under AS 04.11.150;

(48) "veterans organization" means a civic, service, or charitable organization in the state, or a branch or lodge or chapter of a national or state organization in the state, not for pecuniary profit, the membership of which consists of individuals who were members of the armed services or forces of the United States or persons who served in the Alaska Territorial Guard;

(49) "snow classic" means a game of chance in which a prize of money is awarded to the closest guess of the total snow accumulation on the ground at a specific location on Mount Alyeska on a specific date and time and is limited to the Alyeska Snow Classic operated and administered by Four Valleys Community School, Inc.

Sec. 05.15.695. Short title. This chapter may be cited as the Alaska Gaming Reform Act.

Sec. 43.05.225. Interest on taxes. Unless otherwise provided,

(1) when a tax levied in this title becomes delinquent, it bears interest in a calendar quar-

ter at the rate of five percentage points above the annual rate charged member banks for advances by the 12th Federal Reserve District as of the first day of that calendar quarter, or at the annual rate of 11 percent, whichever is greater, compounded quarterly as of the last day of that quarter;

(2) the interest rate is 12 percent a year for

(A) delinquent fees payable under AS 05.15.095(c);

(B) *[Repealed, §46 ch 107 SLA 1996.]* and

(C) unclaimed property that is not timely paid or delivered, as allowed by AS 34.45.47(a).

TITLE 15.
CHAPTER 160.
AUTHORIZED GAMES OF CHANCE AND SKILL

Article

1. Permits and Licenses (15 AAC 160.010—15 AAC 160.180)

2. Operators (15 AAC 160.190—15 AAC 160.330)

3. Vendors (15 AAC 160.340—15 AAC 160.360)

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5. Pull-Tab Games (15 AAC 160.370—15 AAC 160.490)

6. Bingo (15 AAC 160.500—15 AAC 160.630)

7. Raffles, Lotteries and Other Gaming Activities (15 AAC 160.640—15 AAC 160.770)

8. Accounting and Record Keeping (15 AAC 160.780—15 AAC 160.870)

9. Suspension and Revocation (15 AAC 160.880—15 AAC 160.900)

10. Hearings (15 AAC 160.910—15 AAC 160.920)

11. General Provisions (15 AAC 160.930—15 AAC 160.995)

REVENUE REGULATIONS

Article 1. Permits and Licenses.

15 AAC 160.010. Permit required. (a) A municipality or qualified organization that seeks to conduct an activity permitted under AS 05.15 shall apply to the department for a permit.

(b) If a suborganization of a parent qualified organization seeks to conduct an activity permitted under AS 05.15, the suborganization shall apply to the department for its own permit. The suborganization itself must meet the requirements of AS 05.15 and this chapter in order to receive a permit; the suborganization cannot rely solely on the issuance of a permit to the parent qualified organization. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.020	AS 05.15.095	AS 05.15.130
	AS 05.15.040	AS 05.15.100	AS 05.15.140
	AS 05.15.060		

15 AAC 160.020. Permit application. (a) An applicant for a new permit shall submit to the department

(1) a completed original application on a form prescribed by the department;

(2) the annual permit fee required under AS 05.15.020;

(3) if incorporated, a certified copy of the applicant's articles of incorporation;

(4) if a partnership, a copy of the applicant's partnership agreement;

(5) a copy of the applicant's by-laws and copies of the applicant's national and state charters, if any; by-laws and charters must contain a dissolution clause that provides for the disposition of net proceeds from charitable gaming conducted under this chapter to a permittee, other than a multiple-beneficiary permittee;

(6) a certification, to be provided on the application form, that the applicant has at least 25 members who are state residents under AS 01.10.055, and a list of at least 25 names of current members who are certified to be members and state residents, including the names of the member in charge and each alternate member in charge; if more than 25 current members are certified to be members and state residents, a partial list may be provided if it gives at least 25 names, including the member in charge and each alternate member in charge;

(7) if exempt from federal income tax under 26 U.S.C. 501(c), as amended through October 24, 1992, an Internal Revenue Service certificate or letter of tax exemption; and

(8) documents demonstrating that the applicant has been in existence continually for a period of at least three years immediately before the date of application.

(b) An applicant for a renewed permit shall submit to the department

(1) a completed original application on a renewal form prescribed by the department;

(2) the annual permit fee required under AS 05.15.020;

(3) if incorporated, a certified copy of the changes to the applicant's articles of incorporation since the permit was last issued;

(4) if a partnership, a copy of any changes to the applicant's partnership agreement since the permit was last issued;

(5) copies of any changes to the applicant's by-laws, and national and state charters, since the permit was last issued;

(6) a certification that the applicant has at least 25 members in this state; and

(7) if exempt from federal income tax under 26 U.S.C. 501(c), as amended through October 24, 1992, an Internal Revenue Service certificate or letter of tax exemption, if not already submitted to the department under (a) of this section.

(c) An applicant for a permit that is a municipality, school, or university is exempt from the requirement to submit the information under (a)(6) or (b)(6) of this section.

(d) An applicant for a permit shall retain a copy of an application submitted under (a)(1) or (b)(1) of this section for three years after the date that the application is submitted to the department.

(e) An applicant for a permit that is not a municipality shall accomplish the notice required under AS 05.15.030(a) by submitting one copy of the application submitted under (a)(1) or (b)(1) of this section to the city or borough nearest to each location in which the applicant seeks to conduct an activity permitted under AS 05.15. If the applicant proposes activity in an area served by both a city and a borough, the applicant may choose which of the two will receive notice of the application. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164; am 9/3/2005, Register 175; am 6/22/2008, Register 186)

Authority:	AS 05.15.020	AS 05.15.060	AS 05.15.120
	AS 05.15.030	AS 05.15.095	AS 05.15.140
	AS 05.15.040	AS 05.15.100	

15 AAC 160.030. Operator's license application. (a) An applicant for an operator's license shall submit to the department

(1) a completed original application on a form prescribed by the department, containing only accurate and complete information; and

(2) proof of liability insurance satisfactory to the department in the amounts specified in 15 AAC 160.210 for each location in which the applicant seeks to conduct an activity permitted under AS 05.15.

(b) The department may accept lienable property located in the state as a security posted under AS 05.15.122(b)(5) if

(1) the applicant is unable to post another form of bond or security satisfactory to the department;

(2) repealed 11/10/96;

(3) the applicant's equity in the property

(A) is at least two times the amounts specified in AS 05.15.122(b)(5), as shown in a current, written valuation appraisal from a certified real estate appraiser authorized under AS 08.87, certifying that the property satisfies the conditions of this subparagraph; in this subparagraph, "valuation appraisal" has the meaning given in AS 08.87.900; and

(B) at all times remains at least two times the amounts specified in AS 05.15.122(b)(5); and.

(4) for renewal applications filed on or after June 22, 2008, the applicant obtains a current, written valuation appraisal every five years from a certified real estate appraiser authorized under AS 08.87, certifying that the property satisfies the conditions of (3) of this subsection;

however, the department may require an annual valuation appraisal if the department has reason to believe that the property no longer has the value attributed to it by the most recent appraisal on file with the department; in this paragraph, "valuation appraisal" has the meaning given in AS 08.87.900.

(c) As used in AS 05.15 and this chapter, a bond or security is “satisfactory to the department” if the bond or security

(1) meets the requirements of AS 05.15.167(a);

(2) will be in effect for two years after the date the operator’s license expires; and

(3) if a certificate of deposit, is in the name of the state in trust for the applicant and is accompanied by a completed assignment of negotiable instrument form prescribed by the department.

(d) An applicant for an operator’s license shall retain a copy of the application for three years after the date that the application is submitted to the department.

(e) An applicant for an operator’s license, that is not a municipality, shall accomplish the notice required under AS 05.15.030(a) by submitting one copy of the application described under AS 05.15.122(b) to the city or borough nearest to each location in which the applicant seeks to conduct an activity permitted under AS 05.15. If the applicant proposes activity in an area served by both a city and a borough, the applicant may choose which of the two will receive notice of the application.

(f) If an applicant is a natural person and seeks reinstatement of an operator's license that has been revoked, the applicant must retake the test required by AS 05.15.122(b). If an applicant is a municipality or qualified organization and seeks reinstatement of an operator's license that has been revoked, the applicant must designate a municipal employee or member of the organization to retake the test required by AS 05.15.122(b), if the designated individual has taken the test before, or to take the test, if the designated individual has not taken the test before.

(g) A natural person applying for an operator's license, or an individual designated under AS 05.15.122(b) by a municipality or qualified organization, must be at least 21 years of age. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 6/22/2008, Register 186)

Authority: AS 05.15.030 AS 05.15.100 AS 05.15.165
AS 05.15.060 AS 05.15.122 AS 05.15.167
AS 05.15.095

15 AAC 160.040. Pull-tab manufacturer’s license application. An applicant for a pull-tab manufacturer’s license under AS 05.15.181 shall submit to the department

(1) a completed original application on a form provided by the department; and

(2) the fee required under AS 05.15.181(b). (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.181

15 AAC 160.050. Pull-tab distributor’s license application. (a) An applicant for a pull-tab distributor’s license under AS 05.15.183 shall submit to the department

(1) a completed original application on a form prescribed by the department; and

(2) the fee required under AS 05.15.183(b).

(b) For a new application filed on or after June 22, 2008, an applicant for a distributor license must be at least 21 years of age. (Eff. 7/30/94, Register 131; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.183

15 AAC 160.060. Monte Carlo activity permit. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.070. Application amendments. (a) If information provided in an original or amended application for a permit, registration, or license changes, the applicant, permittee or licensee shall submit to the department an amended application that indicates the changed information, and request reissuance of the permit, registration, or license, as applicable.

(b) Until the department issues the new permit, registration, or license, the permittee or licensee may conduct only those activities allowed under the existing permit, registration, or license.

(c) Upon receipt of a reissued permit, registration, or license, the permittee, registered vendor, or licensee shall immediately destroy the existing permit, registration, or license, or return it to the department.

(d) Amended applications under (a) of this section must be filed with the department within 10 days after the change and on a form provided by the department.

(e) An applicant for a permit or license that amends its application under (a) of this section shall immediately provide each notice required under AS 05.15.030. (Eff. 7/30/94, Register 131; am 9/3/2005, Register 175)

Authority: AS 05.15.030 AS 05.15.100 AS 05.15.183
AS 05.15.040 AS 05.15.122 AS 05.15.188
AS 05.15.060 AS 05.15.145

15 AAC 160.075. Addresses. (a) A permittee, registered vendor, or licensee shall maintain a current mailing address on file with the department at all times. The current mailing address on file for a permittee, registered vendor, or licensee is the address of the permittee, registered vendor, or licensee for official communications, notifications, and service of legal process.

(b) A permittee, operator, or distributor shall maintain a current physical address on file with the department at all times for each location at which

(1) bingo or pull-tab activities are conducted; or

(2) gaming records are maintained. (Eff. 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.122 AS 05.15.183
AS 05.15.100 AS 05.15.145 AS 05.15.188

15 AAC 160.080. Supplemental information. If the information submitted on the application required under this chapter is incomplete, inconsistent, or leads the department to reasonably believe that a violation of AS 05.15 or this chapter has occurred or will occur, if the permit or li-

cense is issued, the department will, in its discretion, require the applicant to submit additional information to complete the investigation or to evaluate the application. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.020	AS 05.15.060	AS 05.15.130
	AS 05.15.030	AS 05.15.095	AS 05.15.140
	AS 05.15.040	AS 05.15.100	

15 AAC 160.090. Departmental consideration of local government unit protest. The department will consider a protest by a local government unit under AS 05.15.030(a) if the protest is filed with the department within 15 calendar days from the date the department receives the application. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.030	AS 05.15.060

15 AAC 160.100. Fingerprints. (a) If in the course of an investigation under AS 05.15 and this chapter the department determines that fingerprints are necessary to further the investigation, the department will, in its discretion, request a clear set of fingerprints from a member in charge or alternate member in charge of a permittee, a licensee, a registered vendor, or their employees. A person shall submit the fingerprints on a form approved by the department within ten days of the request.

(b) The department will, in its discretion, submit fingerprints obtained under (a) of this section to the identification division of the Federal Bureau of Investigation and to the Department of Public Safety. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.060	AS 05.15.122	AS 05.15.145
	AS 05.15.100	AS 05.15.130	AS 05.15.181
	AS 05.15.105	AS 05.15.140	AS 05.15.183

15 AAC 160.110. Issuance, renewal or denial of permit or license. (a) Upon approval of an application and other materials required for a permit or license under AS 05.15 and this chapter, the department will issue the permit or license. If the applicant does not meet the requirements for a permit or license under AS 05.15 and this chapter, the department will deny the permit or license in a written notice to the applicant. The department may deny a permit or license for the same grounds for which it could be revoked or suspended under AS 05.15 or this chapter.

(b) An applicant for a permit or license under AS 05.15 may not conduct an activity permitted under AS 05.15 until the permit or license has been issued by the department and is posted at the location of the activity in a manner that is clearly visible to the public.

(c) A permit or license under AS 05.15 is valid for the calendar year for which it is issued unless it is suspended or revoked by the department.

(d) Repealed 9/3/2005.

(e) Repealed 11/10/96.

(f) If a permittee's or an operator's renewal application, annual filing fees, and completed tests required under AS 05.15.112 and AS 05.15.122 are received by the division before December 15 of the year before the calendar year for which the permit or license is sought, and the renewal application is complete in all substantial respects, the department will issue to the permittee or operator a temporary permit or license effective January 1 through February 15 of the new permit or license year, unless the department has found the same grounds for which the permit or license could be revoked or suspended under AS 05.15 or this chapter. A temporary multiple-beneficiary permit will apply only to those member permittees that were members before the filing of the renewal application. The issuance of a temporary permit or license does not preclude the department from denying renewal or taking any other action relative to the suspension or revocation of a permit or license as may be authorized by statute or regulation.

(g) Repealed 9/3/2005.

(h) If a permit or license application, other than an application for renewal, is denied, the applicant may request an informal conference within 30 days after the mailing of the notice of denial. The applicant may request an informal conference by filing a brief statement why the person is aggrieved by the denial. After receipt of a request for informal conference, the department will apply the procedures of 15 AAC 05.020, to the extent consistent with this chapter. If the applicant files a request for informal conference, and if the informal conference decision upholds the denial, an aggrieved applicant may request a formal hearing under 15 AAC 160.910. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority: AS 05.15.040 AS 05.15.100 AS 05.15.122
AS 05.15.060 AS 05.15.112

15 AAC 160.120. Transfer of license prohibited. A license issued under AS 05.15 is not transferable. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.181 AS 05.15.183
AS 05.15.122

15 AAC 160.140. Surrender of license upon suspension or revocation. If the department suspends or revokes a license, the licensee shall immediately surrender the license to the department upon notification of the suspension or revocation. A license is not valid beyond the effective date of the suspension or revocation, whether surrendered or not to the department, except if under appeal with the department. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.128 AS 05.15.181
AS 05.15.122 AS 05.15.170 AS 05.15.183

15 AAC 160.150. Notification of change in name or legal status. Repealed. (Eff. 7/30/94, Register 131; repealed 1/1/2003, Register 164)

15 AAC 160.160. No prorating of fees. The department will not prorate a permit fee or license fee paid under AS 05.15. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.020	AS 05.15.060	AS 05.15.181
	AS 05.15.040	AS 05.15.122	AS 05.15.183

15 AAC 160.170. Refund of fees. The department will refund a permit or license fee paid under AS 05.15 if

(1) the applicant notifies the department in writing within 10 calendar days from receipt of the application by the department that the application is being withdrawn; and

(2) at the time of notification, the department has not issued the permit or license. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.020	AS 05.15.060	AS 05.15.181
	AS 05.15.040	AS 05.15.122	AS 05.15.183

15 AAC 160.180. Deadline for permit or license renewal application. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140

Article 2. Operators.

15 AAC 160.190. Operator's license required. (a) A person, municipality, or qualified organization that conducts gaming for a permittee must hold an operator's license under AS 05.15.122, except as provided in (b) of this section.

(b) A person is not required to hold an operator's license to

(1) work in gaming as an employee of a licensed operator or registered vendor;

(2) work in gaming as an employee or a volunteer for a permittee, if the person does not work as a manager of gaming for more than one gaming entity in a calendar year, whether a permittee or multiple-beneficiary permittee;

(3) sell pull-tabs as a registered vendor with an endorsement issued under AS 05.15.188(b); or

(4) sell raffle, classics, dog mushers contest, or fish derby tickets on behalf of a permittee, if the person does not promote, pay expenses for, or otherwise conduct the raffle.

(c) A person is an employee of a permittee, operator, or registered vendor if

(1) the person's compensation is subject to income tax withholding by the permittee, operator, or registered vendor under federal law;

(2) the wages, indirect compensation, or gifts received by the person from the permittee, operator, or registered vendor are not directly related to the gross receipts or profitability of a specific gaming activity; and

(3) the person has no financial interest in any property sold, leased, or rented to the permittee, operator, or registered vendor for use in conducting gaming activity. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.122 AS 05.15.188

15 AAC 160.200. Change of operator bond or security. If the department determines that the licensee's bond or security posted no longer meets the requirements of AS 05.15.122, AS 05.15.167, and this chapter, the department will require a licensee to change the form of bond or security posted to meet those requirements. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.122 AS 05.15.167

15 AAC 160.210. Minimum insurance coverage for operators. (a) For purposes of AS 05.15.122(b)(4), an operator's liability insurance is satisfactory to the department if it is in the amount of $100,000 per person and $300,000 per occurrence for each location where the operator conducts an activity permitted under AS 05.15.

(b) An operator shall immediately notify the department in writing if the operator's insurance expires or is discontinued for any reason. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.165 AS 05.15.690
AS 05.15.122

15 AAC 160.220. Contracts with permittees. (a) In addition to the requirements under AS 05.15.115, a contract between an operator and an authorizing permittee must include

(1) a termination clause that allows the permittee or operator to terminate the contract upon 30 days notice in writing;

(2) to the extent known at the time the contract is executed, a detailed listing of the rental costs for

(A) facilities by location; and

(B) equipment by location;

(3) the amount of the operator fee;

(4) the name and address of the primary member and alternate member in charge; and

(5) the length of time the member in charge and the alternate member in charge have been

(A) if a qualified organization, a member of the organization or the board of directors; or

(B) if a municipality, an employee of the municipality.

(b) A permittee or an operator shall submit a signed copy of the contract to the department at least 15 days before the planned commencement of gaming activities under AS 05.15 and this chapter.

(c) If a permittee or an operator terminates a contract, the permittee and the operator shall each immediately notify the department in writing of the effective date of the termination of the contract. Upon approval by the department, if a permittee terminates a contract with an operator for non-use of the permit, and shows that the operator did not conduct activity under AS 05.15 for the permittee in the current calendar year, the permittee's prize limits under AS 05.15.180(g)

and 15 AAC 160.600(a) are not reduced.

(d) Approval of a contract by the department under AS 05.15.115 constitutes approval as to the form required under AS 05.15.115 and this section only.

(e) Repealed 1/1/2003.

(f) An operator may not contract with a multiple-beneficiary permittee. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.115 AS 05.15.180
AS 05.15.100

15 AAC 160.230. Operator rental and wage costs. An operator shall separately account for the cost of rental of premises and the cost of the wages of the operator's employees in reports filed under AS 15.15.083 or 05.15.087. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.087 AS 05.15.160
AS 05.15.083

15 AAC 160.240. Operator's daily summary of activity. An operator's daily summary of activity required under AS 05.15.087(a) must include a daily accounting of the

(1) amount of gross receipts, the value of prizes awarded, and the expenses at each location for each gaming activity conducted during the day on behalf of the permittee;

(2) gross receipts and the value of prizes awarded for each pull-tab series conducted during the day;

(3) date that each pull-tab series conducted during the day was first put into play; and

(4) serial number of each pull-tab series withdrawn from sale during the day. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.087 AS 05.15.100

15 AAC 160.250. Operator's monthly report to permittee. An operator's monthly report required under AS 05.15.087(a) must include a monthly accounting of the

(1) amount of gross receipts;

(2) value of prizes awarded;

(3) total expenses;

(4) expenses allowable under AS 05.15.160(a)(2)(B); and

(5) net proceeds at each location for each gaming activity conducted during the month on behalf of the authorizing permittee. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.087 AS 05.15.100

15 AAC 160.260. Operator expenses. Repealed. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; repealed 1/1/2003, Register 164)

15 AAC 160.270. Operator payment to permittee. (a) An operator shall pay annually to an authorizing permittee at least

(1) 30 percent of the adjusted gross income, as determined under AS 05.15.128(a)(1), from pull-tab activity conducted on behalf of the authorizing permittee; and

(2) 10 percent of the adjusted gross income, as determined under AS 05.15.128(a)(1), from a gaming activity other than pull-tab activity conducted on behalf of the authorizing permittee.

(b) In determining the amount of the payments required under (a) of this section, net income or losses from one gaming activity conducted by an operator on behalf of a permittee may not be combined with a net income or losses from another gaming activity.

(c) In determining gross income, adjusted gross income, or net proceeds under AS 05.15 and this chapter, losses from bad checks, uncollectible debts, or employee theft or fraud may not be charged by the operator to activities conducted under AS 05.15 and this chapter to calculate payment due a permittee. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority:	AS 05.15.060	AS 05.15.087	AS 05.15.160
	AS 05.15.083	AS 05.15.128	AS 05.15.165

15 AAC 160.290. Operator reports to the department. (a) The quarterly report required under AS 05.15.083(a) must be on a form provided by the department and the report must include, for each authorizing permittee on whose behalf gaming activity was conducted during the quarter,

(1) the amount of gross receipts for each gaming activity;

(2) the value of prizes awarded for each gaming activity;

(3) the total value of prizes including donations;

(4) the amount of municipal, state, and federal taxes paid;

(5) the adjusted gross income;

(6) the expense under AS 05.15.160(a);

(7) the total net proceeds;

(8) other information required by AS 05.15.083(a); and

(9) additional information that the department determines to be necessary to determine the amount of proceeds due the permittee.

(b) The annual report required under AS 05.15.083(b) must be on a form provided by the department. The report must include, for each authorizing permittee on whose behalf gaming activity was conducted during the year,

(1) the amount of gross receipts for each gaming activity;

(2) the value of prizes awarded for each gaming activity;

(3) the expenses under AS 05.15.160(a);

(4) the amount of net proceeds for each gaming activity;

(5) other information required by AS 05.15.083(b); and

(6) additional information that the department determines to be necessary to determine the amount of proceeds due the permittee. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.083

15 AAC 160.300. Ownership of gaming items. (a) If an operator purchases a gaming item and charges it as an expense to an authorizing permittee, the gaming item becomes the property of the permittee at the time of the purchase.

(b) If an operator ceases conducting gaming activity on behalf of an authorizing permittee, the operator shall immediately return all gaming items owned by the permittee to the permittee.

(c) As used in this section, "gaming item" includes pull-tabs, equipment, supplies, and other items purchased in connection with gaming activity. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.160

15 AAC 160.310. Review of financial records. (a) The review of an operator's financial records required under AS 05.15.165(e) must be performed by a certified public accountant licensed under AS 08.04. Multiple-beneficiary permittees authorized under AS 05.15.145 are subject to the same reporting requirements as operators under this section.

(b) An operator or a multiple-beneficiary permittee shall have prepared financial statements that present financial position, results of operations and cash flows of the gaming operations, and notes to the financial statements in accordance with generally accepted accounting principles.

(c) In addition to the financial statements required by (b) of this section, information required in (d) and (e) of this section shall be presented in either the notes to the financial statements or as supplementary information as appropriate. Information presented as supplementary information shall be subjected to the inquiry and analytical procedures applied in the review of the basic financial statements.

(d) Notes to the financial statements in (c) of this section must include the following disclosures:

(1) method of calculating adjusted gross income;

(2) inventory method concerning bingo and pull-tab supplies and opened and unopened series of pull-tabs.

(e) Supplementary information in (c) of this section must include the following material:

(1) explanation of differences, if any, in methods of financial reporting and reports prepared for this state and the permittees, and reconciliation of any differences in the statement of operations and annual report required under AS 05.15.083(b);

(2) itemized schedule by permittee showing gross receipts, prizes, taxes, adjusted gross income, payments of net proceeds, and authorized expenses excluding operator fees;

(3) itemized schedule of authorized game-related expenses, if not itemized separately in the statement of operations, or in the schedule under (2) of this subsection. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.145 AS 05.15.165
AS 05.15.083

15 AAC 160.320. Demand upon bond or security. Except if under appeal with the department, the department shall make demand on a bond or security if an operator refuses to pay an amount due to the department, including taxes, fees, penalties, and interest, or if after demand by an authorizing permittee, an operator refuses to pay otherwise undisputed net proceeds due to the authorizing permittee, the department will make demand on the bond or security posted by the operator under AS 05.15.122(b)(5). (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.122 AS 05.15.167

15 AAC 160.330. Release of bond or security. (a) If the department determines that the requirements of (b) of this section have been met and two years have passed since the final day the operator conducted gaming activity on behalf of an authorizing permittee, the department will release the remainder of a bond or security posted under AS 05.15.122(b)(5) in the following situations:

(1) the operator's license expired or was denied, suspended, or revoked;

(2) the operator has requested in writing to the department to release the bond or security.

(b) Before the department releases a bond or security under (a) of this section, the department must first determine that

(1) the operator has filed all reports due under AS 05.15.083, 05.15.087, and 05.15.165(e), and has paid all amounts due the state under AS 05.15; and

(2) repealed 11/10/96;

(3) a claim has not been filed in a court by a permittee against the bond.

(c) The department will, in its discretion, waive the two-year requirement in (a) of this section, if each authorizing permittee covered by the bond or security certifies in writing that the permittee is not

(1) due any net proceeds from the operator; and

(2) aware of any violations of AS 05.15 or this chapter by the operator that have not previously been reported to the department. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.087 AS 05.15.165
AS 05.15.083 AS 05.15.122 AS 05.15.167

Article 3. Vendors.

15 AAC 160.340. Vendor contracts. (a) If a permittee enters into a contract described under AS 05.15.188, the permittee shall submit a copy of the contract to the department for inspection as allowed under AS 05.15.188(f).

(b) In addition to the requirements under AS 05.15.188, a contract between a permittee and a vendor must contain

(1) the beverage dispensary license number or package store license number of the vendor;

(2) a means for determining the amount of compensation to be paid to the vendor under AS 05.15.188(i);

(3) a plan for disposing of the pull-tab series if the permittee or the vendor is prohibited from selling pull-tabs; and

(4) a method for handling receipts for prizes required under AS 05.15.187(i). (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.187 AS 05.15.188

15 AAC 160.350. Registered vendor compensation. (a) A permittee may not pay, and a registered vendor may not accept permittee payment of, any expense incurred by the registered vendor that would cause the permittee to receive, in violation of AS 05.15.188, less than 70 percent of the ideal net of a pull-tab game sold to the vendor. A permittee may not engage in a sales transaction under AS 05.15 or this chapter with a person, whether licensed or not, who sells or provides gaming supplies or equipment to a third party, if the same sale made directly to the third party would result in a prohibited conflict of interest under AS 05.15 or this chapter.

(b) A registered vendor may not participate in a purchase inducement program prohibited by 15 AAC 160.942 or accept, as a gift, as a loan, or for rent at less than fair market value, a pull-tab point-of-sale system or pull-tab dispensing device from a third party, or from a distributor who supplies pull-tab games for a permittee for which the registered vendor sells pull-tab games. A registered vendor may not purchase, rent, or otherwise receive a pull-tab point-of-sale system or pull-tab dispensing device from a permittee even if the registered vendor provides fair market value for the system or device.

(c) A permittee may sell pull-tabs in premises that otherwise qualify as a vendor location, without the business in that premises becoming a registered vendor, and without the permittee receiving the payment required under AS 05.15.188(i) for any pull-tab series that the permittee sells, if

(1) the business is not paid or provided compensation other than lease payments;

(2) the lease is executed in accordance with 15 AAC 160.935(c);

(3) lease payments do not exceed the amount calculated under 15 AAC 160.935(c)(2);

(4) the sale of pull-tabs is conducted in a space separate and distinct from any area where alcoholic beverages are stored or dispensed;

(5) the sale of pull-tabs is conducted by employees or volunteers of the permittee; and

(6) the department has issued a permit for that location. (Eff. 7/30/94, Register 131; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.188

15 AAC 160.360. Vendor sales areas. A vendor may sell pull-tabs only in an area of an establishment that excludes a person under the age of 21 years unless the person is accompanied by a parent, guardian, or spouse who has attained the age of 21 years. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.188 AS 05.15.690

Article 4. Multiple-Beneficiary Permits and Self-Directed Permits.

15 AAC 160.361. Multiple-beneficiary permits. (a) A municipality or qualified organization must obtain a permit under AS 05.15.020 before applying to become a member of a multiple-beneficiary permittee.

(b) A multiple-beneficiary permittee with fewer than six members may add an additional member by filing an amended application with the department, if the addition of the new member does not result in the multiple-beneficiary permit cumulatively having more than six members in a calendar year.

(c) An application for a multiple-beneficiary permit must include a copy of the joint venture agreement among the members, including the percentage of participation in gross receipts for each member.

(d) A multiple-beneficiary permittee shall allocate taxes, prizes, and expenses in the proportion that it allocates gross receipts among its members, but no member may be allocated a sales tax liability for sales that were not subject to a sales tax.

(e) A multiple-beneficiary permittee may allocate gross receipts, taxes, prizes or expenses to a new member only from the date that the department approves the addition of the new member.

(f) A multiple-beneficiary permittee may not allocate to an individual member permittee more than the annual prize limit for a municipality or qualified organization under AS 05.15.180(g) or 15 AAC 160.600(a).

(g) A multiple-beneficiary permittee shall pay net proceeds to its member permittees on a quarterly basis no later than the end of the month following the end of each calendar quarter.

(h) A multiple-beneficiary permittee may not spend or otherwise dedicate net proceeds except to distribute the net proceeds to its member permittees.

(i) A multiple-beneficiary permittee or its member permittees may not sublease gaming facilities to another multiple-beneficiary permittee or its member permittees at a price higher than that paid by the multiple-beneficiary permittee.

(j) The results of an action taken against a multiple-beneficiary permittee shall apply to the individual permits of those members of the multiple-beneficiary permittee who were members at the time of the violation that was the subject of the action.

(k) The department shall notify the primary member in charge of a multiple-beneficiary permittee regarding a violation by one of its member permittees of AS 05.15 or this chapter.

(*l*) Individual members of the multiple-beneficiary permittee shall jointly file the annual certified public accountant review required by 15 AAC 160.310(a).

(m) Each member of a multiple-beneficiary permittee must be actively involved in the gaming activities conducted by the multiple-beneficiary permittee, including management oversight, policy setting, and authorization of expenditures.

(n) A multiple-beneficiary permittee may not contract with an operator. (Eff. 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority:	AS 05.15.020	AS 05.15.100	AS 05.15.145
	AS 05.15.060	AS 05.15.130	AS 05.15.180

15 AAC 160.363. Contributions, loans, and gifts. (a) For use in gaming, an entity that conducts gaming under a self-directed permit may

(1) make a capital contribution from a non-gaming source; and

(2) secure a loan or accept a gift that is not from a gaming source or from a person or entity that is not prohibited from participating in gaming under AS 05.15.105.

(b) A member of a multiple-beneficiary permittee may make a capital contribution or loan from a non-gaming source to the multiple-beneficiary permittee.

(c) A multiple-beneficiary permittee may

(1) accept a capital contribution of non-gaming funds from a member;

(2) secure a loan or accept a gift that is not from a gaming source or from a person or entity that is not prohibited from participating in gaming under AS 05.15.105.

(d) A multiple-beneficiary permittee must notify the department within 10 days after the receipt of a capital contribution from a non-gaming source. The notice must include the name of the contributor, the amount of the contribution, and the date of the contribution.

(e) Except for a loan from a financial institution or a similar entity engaged in the business of making loans, a loan in any amount

(1) must be set out in a written loan agreement provided to the department; and

(2) may not provide for interest in excess of five percentage points above the annual rate charged member banks for advances by the 12th Federal Reserve District on the day that the loan commitment is made.

(f) A permittee or multiple-beneficiary permittee shall notify the department within 10 days of the receipt of a gift, other than a donated prize with a value less than $1,000, for use in gaming. The notice must include the name of the donor, a description of the gift, the amount or fair market value of the gift, and a statement signed and dated by the donor that the gift is irrevocable.

(g) The use of proceeds from a contribution, loan, or gift to purchase assets or to pay for gaming expenses does not change the accounting required by this chapter for gross receipts and expenses of gaming activities. The use of a contribution, gift, or loan to make the requirement for dedication of net proceeds has no effect in the determination of whether the limitation of AS 05.15.160 on expenses or the limitation of AS 05.15 and this chapter on prizes has been exceeded. (Eff. 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.105 AS 05.15.145
AS 05.15.100

15 AAC 160.365. Manager of gaming. (a) A multiple-beneficiary permittee, and a permittee that engages in pull-tab sales or bingo under a self-directed permit, must designate the person who is its manager of gaming as defined in 15 AAC 160.995, and must notify the department within 10 days of a designation of a new manager of gaming.

(b) Unless the presumption is rebutted by other evidence, an employee of a multiple-beneficiary permittee or a permittee is presumed to be a manager of gaming if the employee is exempt from AS 23.10.050—23.10.150 (Alaska Wage and Hour Act) under AS 23.10.055(9) for reasons other than being a salesman. A multiple-beneficiary permittee's or a permittee's desig-

nation of a person as its manager of gaming does not prevent the department from finding a different person to be the actual manager of gaming for the permittee.

(c) In determining who the manager of gaming is, the department will consider the totality of the circumstances, including the person's compensation from all gaming sources, and whether the person is an employee, makes policy, reports to the board of directors, reports to or interacts with the department, acts in a managerial or supervisory capacity, or supervises or evaluates employees who act in a managerial or supervisory capacity. (Eff. 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.130 AS 05.15.145

Article 5. Pull-Tab Games.

15 AAC 160.370. Pull-tab manufacture. (a) Subject to AS 05.15, a pull-tab manufactured, sold, or distributed in the state must comply with the

(1) *Standards on Pull-tabs* of the North American Gaming Regulators Association, as amended as of October 20, 1998, and adopted by reference; and

(2) *Pull-tab Record-keeping and Reporting Standards* of the North American gaming Regulators Association, dated May 11, 1994, and adopted by reference**.**

(b) Except as provided under (a) of this section, a pull-tab manufactured, sold, or distributed in the state must

(1) be manufactured so that it is impossible to identify whether it is a winning or losing pull-tab until it has been played by a player as intended;

(2) be manufactured using at least a two-ply paper stock construction so that the pull-tab is opaque;

(3) have an individual serial number and the name of the manufacturer conspicuously printed on the face or cover of the pull-tab; and

(4) display to the player how to open the pull-tab to determine the winning symbols or numbers.

(c) Each pull-tab within a pull-tab series must

(1) be of the same length, width, and thickness, not varying by more than 3/64 of an inch in any dimension; and

(2) be color coded if an individual serial number is repeated.

(d) A licensed pull-tab manufacturer shall establish its own method of game protection that allows the manufacturer and the department to determine, after the pull-tab has been played, the difference between an authentic winning pull-tab and a non-winning, altered, or forged pull-tab. The manufacturer shall submit to the department a letter explaining the method of game protection used and shall inform the department of any changes in its method of game protection. (Eff. 7/30/94, Register 131; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.183 AS 05.15.187
AS 05.15.181 AS 05.15.185 AS 05.15.188

Editor's note: The North American Gaming Regulators Association's *Standards on Pull-*

Tabs and *Pull-Tab Record-Keeping and Reporting Standards*, adopted by reference in 15 AAC 160.370, are available for review at the Department of Revenue, Tax Division, Gaming Group, State Office Building, 11th Floor, Juneau, Alaska, or Robert W Atwood Building, 550 West 7th Avenue, Suite 500, Anchorage, Alaska.

15 AAC 160.380. Pull-tab series assembly, packaging, and flare cards. (a) A licensed pull-tab manufacturer shall assemble and package a pull-tab series so that a winning pull-tab or the approximate location of a winning pull-tab cannot be determined before the pull-tab has been played by a player.

(b) A winning pull-tab must be distributed randomly among all other pull-tabs in its series.

(c) A pull-tab series must be packaged and clearly marked on the outside with the name of the licensed pull-tab manufacturer, the pull-tab serial number, and the name of the pull-tab game.

(d) If a pull-tab series is packaged in more than one container, the entire series of individual pull-tabs must be thoroughly mixed and distributed evenly among the containers so that a winning pull-tab, the approximate location of a winning pull-tab, or a concentration of winning pull-tabs cannot be determined before the pull-tab has been played by a player.

(e) With each pull-tab series, and except as provided in (f) of this section, a pull-tab manufacturer shall include a flare card containing

(1) the name or registered trademark of the manufacturer;

(2) the name of the pull-tab series;

(3) the serial number of the pull-tab series;

(4) the number of pull-tabs in the series;

(5) the prize structure, including the number of winning pull-tabs in the series for each prize;

(6) the winning symbols or numbers for each prize in the series; and

(7) the price per pull-tab.

(f) A pull-tab manufacturer may have a seal card serve as a flare card in a pull-tab series, if the seal card meets the requirements of (e) of this section, 15 AAC 160.400, and 15 AAC 160.410 for a flare card. (Eff. 7/30/94, Register 131; am 6/22/2008, Register 186)

Authority:	AS 05.15.060	AS 05 15.183	AS 05.15.187
	AS 05.15.181	AS 05.15.185	AS 05.15.188

15 AAC 160.390. Failure to comply. The department will refuse to allow a pull-tab series to be manufactured, sold, or distributed in the state if the series does not comply with AS 05.15 or this chapter, including the standards on pull-tabs of the North American Gaming Regulators Association, as amended from time to time. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.060	AS 05.15.183	AS 05.15.187
	AS 05.15.181	AS 05.15.185	AS 05.15.188

15 AAC 160.400. State identification stamps. (a) The department will issue to a licensed pull-tab manufacturer a set of state identification stamps, imprinted with the same unique state

identification number, to be used for identifying and tracking the sale and distribution of a series of pull-tabs.

(b) If a pull-tab series is available to the public for play, the accompanying flare card containing the state identification stamp must be displayed so that the flare card and state identification stamp are clearly visible to the gaming public. The flare card and state identification stamp must be displayed at all times while the pull-tab series is available to the public for play and must be removed when the series has been played out or removed from play for any reason. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.183 AS 05.15.187
AS 05.15.181 AS 05.15.185 AS 05.15.188

15 AAC 160.410. Manufacturer distribution. (a) A licensed pull-tab manufacturer may distribute only those pull-tabs in this state that the manufacturer designed, constructed, assembled, and packaged.

(b) A licensed pull-tab manufacturer may not distribute a pull-tab series in this state to a licensed pull-tab distributor unless the manufacturer has

(1) affixed a state identification stamp on the face of the flare card accompanying the series of pull-tabs;

(2) included with the pull-tab series the remaining state identification labels from the set for use by the permittee, distributor, or operator, in accordance with other provisions of this chapter; and

(3) recorded the state identification number as required under this chapter.

(c) Repealed 6/22/2008.

(d) A licensed pull-tab manufacturer shall affix a packing slip to the outside of a shipment of pull-tabs to be shipped in this state. The packing slip must contain

(1) the name of the licensed pull-tab manufacturer;

(2) the pull-tab serial number;

(3) the date of packaging of the series;

(4) the name or identification of the person who packaged the shipment; and

(5) the state identification number. (Eff. 7/30/94, Register 131; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.181 AS 05.15.185

15 AAC 160.420. Distributor distribution. (a) A pull-tab series distributed in this state by a licensed pull-tab distributor must be accompanied by a written invoice. The invoice must include the

(1) name and form number of the series;

(2) pull-tab serial number;

(3) state identification stamp number;

(4) distribution date;

(5) name and permit number or license number of the permittee, operator, or distributor

who purchased the series;

(6) amount charged for the series;

(7) face amount of any coins or currency included with the series; and

(8) amount of pull-tab tax required under AS 05.15.184, except when an invoice is from one distributor to another distributor.

(b) A distributor may not distribute a pull-tab series unless the distributor has included with the pull-tab series the state identification stamps.

(c) A distributor must track the pull-tab games distributed and account for all pull-tab games purchased, sold, and in inventory. The inventory data maintained by the distributor must include the manufacturer's serial number, state identification stamp number, description, and form number. The distributor must explain any discrepancy or unaccounted pull-tab games. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.184 AS 05.15.185
AS 05.15.183

15 AAC 160.430. Manufacturer's monthly report. The monthly report required under AS 05.15.181(e) must be submitted on a form provided by the department. The monthly report must include the following information for each pull-tab series distributed in this state by the licensed pull-tab manufacturer since the last required monthly report:

(1) the name and form number of the series;

(2) the pull-tab serial number;

(3) the state identification number;

(4) the name of the licensed pull-tab distributor to whom the series was distributed. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.181

15 AAC 160.440. Distributor's monthly report. (a) The monthly report required under AS 05.15.183(d) must be submitted on a form provided by the department. The monthly report must include the following information for each pull-tab series distributed by the licensed pull-tab distributor since the last required monthly report:

(1) the name and form number of the series;

(2) the pull-tab serial number;

(3) the state identification number;

(4) the distribution date;

(5) the name of the manufacturer;

(6) the price per pull-tab;

(7) the pull-tab count;

(8) the expected gross payout of prizes;

(9) the ideal net;

(10) the name of the permittee, operator, or licensed pull-tab distributor to whom the pull-tab series was distributed;

(11) repealed 1/1/2003;
(12) repealed 1/1/2003.

(b) A distributor shall maintain for three years immediately following the end of the calendar year of the sale a record of the price that the permittee or operator paid for each pull-tab series distributed. The distributor is not required to include this information in the monthly report made under AS 05.15.183(d), but must provide it to the department upon request. Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.184 AS 15.15.185
AS 05.15.183

15 AAC 160.450. Payment for pull-tabs. Within 30 days of actual delivery of a pull-tab series to a permittee, an operator on behalf of a permittee, or a receiving pull-tab distributor, the permittee, operator, or receiving distributor shall pay to the distributing distributor the full purchase price by check made payable to the distributing distributor. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.184 AS 05.15.185

15 AAC 160.460. Pull-tab tax. (a) The pull-tab tax required under AS 05.15.184 must be collected and paid to the department by the licensed pull-tab distributor that first distributes the pull-tab series to a permittee or an operator on behalf of a permittee.

(b) At the time the licensed pull-tab distributor files the monthly report required under AS 05.15.183(d), the distributor shall pay to the department the pull-tab tax required under AS 05.15.184 that the distributor collected or should have collected since the date the distributor filed its last monthly report.

(c) The pull-tab tax required by AS 05.15.184 shall be calculated on the ideal net of a pull-tab series, as established by the manufacturer, and exclusive of any additional prize that a permittee or operator may award for the last pull-tab sold in a series. A distributor may not add a prize to a pull-tab series for the last pull-tab sold from that series. Any prize awarded by a permittee or an operator for the last pull-tab sold, that is not included in the prize structure for the game as manufactured, when combined with the prize total for that pull-tab, if any, may not exceed the $500 limit in 15 AAC 160.480(a)(3), and any prize for the last pull-tab sold in a series must be reduced appropriately if the aggregate total would exceed $500. (Eff 7/30/94, Register 131; am 11/10/96, Register 140; am 11/4/2005, Register 176)

Authority: AS 05.15.060 AS 05.15.184

15 AAC 160.470. Pull-tab games. (a) The sales price for a pull-tab may not exceed $2.

(b) A permittee, operator, or registered vendor may not sell a pull-tab that is marked, defaced, tampered with, in a condition that may deceive the gaming public, or in a condition that affects the chances of the gaming public winning or losing on that pull-tab. To protect the best interests of the public, a pull-tab series with a prize for the last pull-tab sold may not be combined with

another series, even though the combination might be generally allowable under AS 05.15.187(c).

(c) Unless included in the definition of "cash prize" in 15 AAC 160.995, a

(1) pull-tab prize of $50 or more shall be paid only by cash or check; and

(2) non-cash item may not be awarded as a prize in a pull-tab game.

(d) A pull-tab prize of less than $50 may be traded for other pull-tabs, but must be accounted as a cash prize when preparing a report required under AS 05.15 or this chapter.

(e) A pull-tab series conducted under one permit may not be

(1) combined with a pull-tab series conducted under another permit; or

(2) transferred to another permit.

(f) A mechanical or electronic device may not be used to select the symbols or numbers used to determine the winners of a pull-tab game.

(g) Pull-tabs may not be sold to the public from the original packing box or container unless the container has been designed for retail sales, and the pull-tabs have been properly mixed.

(h) A permittee, operator, or registered vendor shall verify the identity of the individual redeeming winning pull-tabs of $50 or more.

(i) A permittee, operator, or registered vendor shall deface or punch all winning pull-tabs of $50 or more immediately after redemption.

(j) To close a pull-tab series, a permittee or operator may

(1) use the pull-tabs from the series as door prizes;

(2) sell pull-tabs from the series at a discount; or

(3) offer a prize for the last pull-tab sold in the series.

(k) A permittee, operator, or registered vendor may not sell pull-tabs to an employee, an officer, a director, a member in charge, an alternate member in charge, a manager of gaming, a person who has access to pull-tab game information or accounting records, or a related party. For purposes of this subsection, a related party includes a direct relative or an affiliate of a person regulated by this chapter.

(*l*) A permittee, operator, or registered vendor may use a pull-tab dispensing device, with prior approval from the department, to dispense pull-tab games, but shall prohibit players from having direct access to the device.

(m) Unclaimed coins in a coin board must be awarded to the player who buys the last ticket to close out the game, and house rules must govern distribution of any prize behind an unclaimed coin that is awarded to the buyer of the last ticket. The winner of an unclaimed prize in a seal card must be determined from the players in the seal card game under house rules. Any prize or aggregation of prizes awarded under this subsection is subject to the limitation set out in 15 AAC 160.480(a)(3).

(n) For purposes of 15 AAC 160.480(a)(3), a coin in a coin board is valued at face value.

(o) A player may not have any contact with a pull-tab contained in a jar, container, or dispensing device until the permittee, operator, or registered vendor has sold and provided the pull-tab to the player. (Eff. 7/30/94, Register 131; am 1/1/2003, Register 164; am 9/3/2005, Register 175; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.170 AS 05.15.187

15 AAC 160.480. Limitation on pull-tab sales. (a) A pull-tab may not be sold in this state if

(1) the pull-tab series does not contain the entire prize structure;

(2) the prize structure of the pull-tab series is available at more than one location; or

(3) any prize or the prizes in aggregate on a single pull-tab in the pull-tab series exceed $500.

(b) A person must be 21 years of age or older to sell, purchase or play a pull-tab.

(c) A person may not knowingly sell a pull-tab to a drunken person, as defined in AS 04.21.080.

(d) Repealed 11/10/96. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.187

15 AAC 160.490. Withdrawal and destruction of pull-tab series. A pull-tab series must be withdrawn from sale if

(1) the permittee's prize award limitation, as identified in AS 05.15.180(g), has been reached for the calendar year; if the permittee is authorized to conduct pull-tab activities during the next calendar year, play of the withdrawn pull-tab series must be resumed when the new permit is received or at the beginning of the next calendar year, whichever is later;

(2) the operator stops conducting gaming activity under one permit and begins conducting gaming activity under another permit; if the operator resumes conducting gaming activity under the first permit, the withdrawn pull-tab series must be returned to play immediately;

(3) the permittee terminates its contract with the operator; immediately following the date on which the permittee terminates its contract with the operator, the operator shall inventory the pull-tab series and return it, with the state identification stamps, to the permittee; if the permittee or the permittee's new operator resumes pull-tab activities, the withdrawn pull-tab series must be returned to play immediately;

(4) the pull-tabs are lost, stolen, or damaged, as long as the permittee or the operator submits the circumstances of the incident and subsequent withdrawal to the department in writing within 10 days of the incident;

(5) the permittee discontinues pull-tab activity; all pull-tabs open for sale and in the possession of the permittee or the operator must be immediately withdrawn and destroyed under department supervision unless the department directs otherwise;

(6) the permittee's permit is suspended, revoked, or not renewed; all pull-tabs open for sale and still in the possession of the permittee or the operator must be immediately withdrawn and destroyed under department supervision unless the department directs otherwise;

(7) the department approves the withdrawal after receiving a written request from the permittee and determining that approval is necessary to protect the best interest of the public; the department will direct the permittee in handling the pull-tab series; or

(8) a manufacturing defect exists in the pull-tab series and the notice requirement under AS 05.15.187(d) is met within 10 days of the discovery of the defect; the department will direct the disposition of the pull-tab series. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am

1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.187

Article 6. Bingo.

15 AAC 160.500. Alcohol access and employee play prohibited. (a) A bingo game may not be conducted under a permit in a room, enclosure, or outdoor area where alcoholic beverages are sold, served, or consumed during the process of the bingo game.

(b) A permittee or operator may adopt house rules that prohibit an employee from playing a game of bingo. The caller of a bingo game may not play a game of bingo conducted by the permittee at the location where the caller is working. (Eff. 7/30/94, Register 131; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.165

15 AAC 160.510. Bingo card sales. (a) A permittee or operator shall establish the price for each bingo card, set of bingo cards, or packet of bingo cards before the start of sales for a bingo game or session. A bingo card, set of bingo cards, or packet of bingo cards may not be provided to a player for free, on credit, or at a discount, and the same price per card, whether paper or electronic, must be charged to all players.

(b) A bingo card must be sold at the location of the bingo game where it is to be played. The bingo card must be sold during or immediately before the session for which the bingo card is sold. A bingo card may not be sold if the sale allows a player an advantage over another player. The bingo card may only be played during the session for which the bingo card was sold.

(c) A permittee or operator may not reserve a bingo card or unit of electronic bingo paper for use by a particular player or group of players, and must provide bingo cards and electronic bingo paper to all interested players equally, for as long as bingo cards or units of electronic bingo paper are available, except a braille bingo card may be reserved for use by a player who has a vision impairment.

(d) A permittee or an operator that had annual gross receipts in bingo that exceeded $350,000 during the previous calendar year may not use hard cards. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.520. Bingo receipting requirements. (a) A permittee or an operator shall provide a bingo sale receipt to a player for the bingo card, set of bingo cards, or packet of bingo cards at the time of initial purchase and payment is received from a player. A permittee or an operator shall retain a copy of the receipt for three years from the date that the receipt was issued.

(b) A permittee or an operator that had annual gross receipts from bingo that exceed $100,000 during the previous calendar year, or who expects to have gross receipts from bingo in excess of $100,000 during the current calendar year, shall issue a sales receipt from a cash regis-

ter. For purposes of calculating annual gross receipts under this subsection, an operator shall include gross receipts from bingo games conducted for all permittees who have authorized the operator to conduct bingo games on their behalf.

(c) Notwithstanding (b) of this section, a validated bingo sheet may serve in place of a cash register receipt for floor sales.

(d) A player must present the initial bingo sale receipt or validated bingo sheet for the bingo card, set of bingo cards, or packet of bingo cards being played to the permittee or operator in order to be awarded the prize for the bingo game. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.530. Cash register receipts. (a) In providing a cash register receipt under 15 AAC 160.520(b), a permittee or operator shall comply with the following:

(1) a consecutively-numbered receipt from a cash register must be given to the player; the receipt must include the

(A) repealed 11/10/96;

(B) date of sale;

(C) amount of money paid; and

(D) name of the location;

(2) a cash register must have a consecutive four-digit customer receipt number that does not return to zero until at least 9,999 receipts have been printed;

(3) a cash register must have sufficient keys to record separately each type of sale and shall provide a total for each type of sale recorded; a cash register must retain these totals between uses even if its power source is interrupted;

(4) repealed 11/10/96;

(5) if a cash register is used by the permittee or operator for purposes other than recording the receipts from bingo, the internal cash register tapes from the other purposes must be retained for the time period required under 15 AAC 160.870(a).

(b) A permittee or an operator that had gross receipts from bingo that did not exceed $100,000 during the previous calendar year, or that expects to have gross receipts that do not exceed $100,000 during the current calendar year, may use a preprinted or handwritten receipt in lieu of the cash register receipt required under 15 AAC 160.520. In providing a preprinted or handwritten receipt, a permittee or an operator shall comply with the following:

(1) the receipt must be consecutively numbered; and

(2) the receipt must be in duplicate; the original copy is to be given to the player and the duplicate is to be retained as a bingo record. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.540. Consecutively-numbered ticket receipts. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.550. Consecutively-numbered disposable bingo card receipts. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.560. Disclosure of prizes and procedures. (a) Before bingo card sales begin, a permittee or operator shall disclose to each player and conspicuously post upon the premises the price collected to play, the house procedures under which prizes may be won, and the list of prizes to be awarded.

(b) If a player wins a prize, the permittee or operator shall announce the number of winners claiming that prize and proceed with the schedule of bingo games.

(c) For each session of bingo conducted by a permittee or operator, the permittee or operator shall provide to each player a schedule of bingo games to be played and the number and value of prizes to be awarded for each game.

(d) The house rules of the permittee or operator shall be posted in a conspicuous place upon the premises where the bingo game is conducted. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.570. Bingo equipment. (a) "Bingo equipment" means equipment that is made or sold for use in bingo games permitted under AS 05.15. Unless otherwise specified, "bingo equipment" includes a machine or other device from which balls are withdrawn to determine the letters and numbers to be called, the balls themselves, a bingo card, and other devices commonly used in the direct operation of a bingo game.

(b) In conducting a bingo game, a permittee or operator shall use

(1) a device which mixes and allows for random withdrawing of balls to determine the letters and numbers to be called; the device must be constructed in a manner that

(A) allows players to view the mixing action of the balls; and

(B) prevents its operation from being interrupted so as to change the random placement of balls at the exit receptacle of the device, except as provided under 15 AAC 160.590(k);

(2) a set of 75 balls bearing the numbers one through 75; balls one through 15 must bear the letter "B"; balls 16 through 30 must bear the letter "I"; balls 31 through 45 must bear the letter "N"; balls 46 through 60 must bear the letter "G"; balls 61 through 75 must bear the letter "O"; the balls must be the same in size, weight, shape, and balance so that at all times during a bingo game each ball in the device has an equal opportunity of selection; the 75 balls must be available for inspection by the players before a bingo session begins to determine that all are present and meet the requirements of this section; and

(3) manufactured and preprinted bingo cards that have 25 spaces, the center of which may be a free space, arranged in five even columns headed with the letters "B", "I", "N", "G", and "O", respectively; each set of disposable bingo cards must be consecutively numbered from the first card to the last card, or from the first sheet of disposable bingo cards to the last sheet of disposable bingo cards; each bingo card or sheet of disposable bingo cards must have printed on its face both its individual card or sheet number and the series number assigned by the manufacturer

to that set of cards;

(A) repealed 11/10/96;

(B) repealed 11/10/96.

(c) A permittee or operator may use a flashboard to display the numbers called. The flashboard must be visible to all players and must clearly indicate all numbers that have been called. If the flashboard malfunctions during a bingo session, it need not be repaired during that session, but it must be repaired before it is used in a later session.

(d) A permittee or operator may use a video camera and display for the benefit of the players and for bingo card winner verification.

(e) Electronic or computerized bingo devices are prohibited, except those devices that qualify as "electronic bingo paper" and have been approved for use by the department.

(f) Bingo cards that may be played without the calling of balls, sometimes known as "instant bingo" are prohibited.

(g) If two or more sets of disposable bingo cards share a common series number, only one set may be played at a time at a session. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.580. Allowable number of bingo sessions and games. (a) A permittee who conducts bingo on its own behalf without the services of an operator may conduct up to 14 bingo sessions in a calendar month. An operator who conducts bingo games on behalf of a permittee may conduct up to 11 bingo sessions in a calendar month.

(b) The holders of a multiple-beneficiary permit under AS 05.15.100(d) may conduct a maximum of 14 bingo sessions per holder in a calendar month.

(c) A session of bingo may not exceed 35 bingo games.

(d) Bingo sessions are limited to four sessions within a 24-hour time frame.

(e) If more than a single bingo session is conducted during a 24-hour time frame, at least a one-hour break must be held between each bingo session being conducted. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.145

15 AAC 160.590. Conduct of bingo games. (a) A permittee or operator may not conduct bingo activity

(1) with an intent to defraud, as defined in AS 11.46.990; or

(2) in deception, as defined in AS 11.81.900.

(b) If a permittee or operator does not provide braille bingo cards, a player who has a vision impairment may use a personal braille bingo card. The permittee or operator shall ensure that the personal braille bingo card is not identical to another bingo card in use. The permittee or operator may inspect and reject a personal braille bingo card that does not meet the requirements of this chapter.

(c) A permittee or operator shall call out the amount of a bingo game's prize immediately before the bingo game begins.

(d) Immediately before a bingo game begins, the permittee or operator shall call out and display the pattern of numbers required to be covered in order to win the bingo game's prize.

(e) If duplicate hard bingo cards are to be used in play, the permittee or operator shall conspicuously post that fact and notify all players.

(f) Following the drawing of a ball in a bingo game, the permittee or operator shall call out and display to the players the letter and number on the ball. If a flashboard is used, the corresponding letter and number on the flashboard must be lighted.

(g) Once drawn, a ball may not be returned to the receptacle until after the conclusion of the bingo game.

(h) The winner of a bingo game is the first player to complete the particular arrangement of numbers on a bingo card based on the balls called.

(i) If a player declares a winning arrangement of numbers, the player shall submit the bingo card for verification to the permittee or operator and to at least one neutral player. A neutral player is a player who is not a direct relative of the declaring player and who does not have a prohibited financial interest with the permittee or operator.

(j) If more than one player declares a winning arrangement of numbers on the call of the same ball, the bingo game prize shall be divided equally among the verified winning players.

(k) If a player declares a winning arrangement of numbers, the permittee or operator shall draw a ball from the receptacle. If the declaring player's arrangement is not verified, the permittee or operator shall resume the game by calling the ball drawn under this subsection.

(*l*) Once a permittee or operator begins to call a drawn ball, the permittee or operator shall complete the call. If a player achieved bingo based upon the previous ball called, the player shall share the prize for the bingo game with a player, if any, who achieves bingo on the subsequent ball called.

(m) Once all declaring players' arrangements are verified, the permittee or operator shall award the prize for the bingo game to that player or players.

(n) All prizes must be awarded by the end of a bingo session. All merchandise offered as prizes to bingo players must be paid for by the permittee or operator without lien or interest of others before the merchandise is offered as a prize. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.600. Bingo prize limitations. (a) A permittee that conducts bingo activity on its own behalf may award a maximum of $840,000 in bingo prizes in a calendar year. The holders of a multiple-beneficiary permit under AS 05.15.100(d) may award a maximum in bingo prizes each year of $840,000 times the number of holders of the permit.

(b) A permittee that contracts with an operator to conduct bingo activity on the permittee's behalf may award a maximum of $660,000 in bingo prizes in a calendar year. Upon approval from the department, if a permittee terminates a contract with an operator for non-use of the permit and shows that the operator did not conduct activity under AS 05.15 for the permittee in the current calendar year, the permittee's full annual prize amount under (a) of this section is not reduced.

(c) The annual prize payout for bingo conducted under a permit issued under AS 05.15 may

not exceed 85 percent of the gross receipts from bingo activity. The prize payout and gross receipts for bingo activity must be separately calculated by each permittee on a calendar year basis.

(d) A free bingo card may not be given as a bingo game prize.

(e) For purposes of this section

(1) "prize payout" means the value of prizes awarded for bingo activity;

(2) "bingo activity" does not include the sale of ink refills, daubers, food, beverages, or similar items not directly connected to the play of bingo. (Eff. 7/30/94, Register 131; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.115 AS 05.15.180
AS 05.15.100

15 AAC 160.610. Bingo prize receipting requirements. (a) A permittee or an operator shall obtain a bingo game prize receipt at the time the prize is won and retain the receipt as required under 15 AAC 160.870(a).

(b) Bingo game prize receipts must be consecutively numbered.

(c) A bingo game prize receipt must include

(1) the location, the name of the permittee and, if applicable, the operator;

(2) the date the receipt was issued;

(3) the bingo game number;

(4) the printed name of each prize winner;

(5) a description of the prize or a copy of the invoice issued when the prize was purchased; and

(6) the signature of each prize winner.

(d) Repealed 11/8/96. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.620. Bingo prize limits. The total value of cash and merchandise prizes awarded for a bingo game may not exceed $1,000. The total value of cash and merchandise prizes awarded during a session of bingo may not exceed $5,000. The value of a merchandise prize, including a donated prize, is the fair market value of the merchandise. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.625. Bingo session records. (a) At the conclusion of each bingo session, a permittee or an operator shall prepare a

(1) bingo session report that includes

(A) the amount of the beginning till;

(B) gross sales from bingo cards, sets of bingo cards, and packets of bingo cards;

(C) other sales;

(D) cash prizes and non-cash prizes paid out;

(E) adjustments for voids, overrings, returns, and other similar items;

(F) the amount of the deposit to be made to the bank account under 15 AAC 160.820;

(G) the amount of the ending till; and

(H) a record of all prizes paid out; and

(2) copy of the session schedule that reflects the

(A) name and type of each bingo game conducted; and

(B) prize awards for each game; and

(3) floor sale tally sheet that includes the

(A) number of bingo cards, set of bingo cards, or packet of bingo cards sold during the session;

(B) number of bingo cards, set of bingo cards, or packet of bingo cards not sold during the session;

(C) sales price of each bingo card, set of bingo cards, or packet of bingo cards; and

(D) total amount of money collected by the floor seller during the session.

(b) A permittee or an operator subject to the receipting requirements under 15 AAC 160.520(a) must attach an internal cash register tape to the session report. The register tape must include total sales, total payouts, voids, overrings, returns, and other similar items. (Eff. 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.080 AS 05.15.083

15 AAC 160.630. Bingo employee identification tags. A permittee or an operator shall provide an identification name tag for each employee involved in conducting bingo activity. The employee's name on the identification tag must be clearly printed and easily read by the gaming public. The permittee or operator shall ensure the employee wears the tag at all times when the employee works at the bingo game location. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100

Article 7. Raffles, Lotteries, and Other Gaming Activities.

15 AAC 160.640. Raffle tickets. (a) Raffle tickets must be consecutively numbered and must have a numbered, detachable stub for purposes of the drawing at the conclusion of raffle ticket sales.

(b) A raffle ticket must provide the following information on its face:

(1) the date and location of the drawing;

(2) the name of the permittee and the permit number;

(3) if applicable, the name of the operator and the operator's license number;

(4) the price of the raffle ticket;

(5) whether the player must be present at the drawing to be eligible for a prize;

(6) the ticket number.

(c) A permittee or operator conducting a raffle shall disclose the raffle procedures, prizes, and the price collected from a player either on a pamphlet or similar document given to a player at the time of sale, or on the face of the raffle ticket.

(d) The detachable stub on a raffle ticket must provide the following information on its face:

(1) the permit number;

(2) if applicable, the operator's license number;

(3) adequate space for a player to write the player's name, mailing address, and telephone number**;**

(4) the ticket number.

(e) Repealed 9/3/2005. (Eff. 7/30/94, Register 131; am 9/3/2005, Register 175; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.650. Raffle drawings. (a) At a raffle drawing, the permittee or operator shall post a copy of the permit and a copy of the operator's license, if applicable, in a manner that is clearly visible to the gaming public.

(b) Before a raffle drawing, the permittee or operator shall place the detachable stubs of all raffle tickets sold into a receptacle that is designed so that each stub placed within it has an equal opportunity of being drawn.

(c) The permittee or operator shall draw the detachable stub in a manner that is clearly visible to the gaming public.

(d) A raffle drawing must determine a winning detachable stub for each prize offered.

(e) A raffle drawing must occur at the date and location scheduled, which must be no later than the end of the calendar year following the calendar year in which the first ticket for the raffle was sold. If a raffle drawing cannot be held at the date and location scheduled for a reason that is beyond the control of the permittee or operator, the permittee or operator shall

(1) immediately notify the department in writing of the reason;

(2) reschedule the date and location of the raffle drawing, only if the entire raffle is completed no later than the end of the calendar year following the calendar year in which the first ticket for the raffle was sold; and

(3) if a player must be present at the raffle drawing to be eligible for a prize, notify each player in writing of the date and location of the rescheduled drawing.

(f) If a permittee or operator elects to terminate a raffle after a raffle ticket is sold but before the raffle drawing, or does not hold the raffle drawing within the time allowed under this section, the permittee or operator shall

(1) notify the department in writing before the scheduled date of the drawing of the reason for the termination; and

(2) refund the price of each ticket sold to each player not later than 20 days after the scheduled date of the drawing.

(g) If a permittee or operator awards a raffle prize of $50 or more, the winner shall acknowledge receipt of the prize by completing and signing a raffle prize form that includes the winner's name and address.

(h) A permittee or operator shall make every reasonable effort to award a raffle prize. If, after not more than 45 days following a raffle drawing, a raffle prize is not awarded, the permittee or operator shall conduct a drawing from the non-winning detachable stubs to determine a new winning detachable stub. The person named on that detachable stub shall be awarded the unawarded raffle prize.

(i) If a permittee or operator changes one or more prizes in a raffle after one or more tickets have been sold, the permittee or operator must either

(1) terminate the raffle and refund the ticket price to each ticket holder; or

(2) notify each ticket holder before the raffle is held and offer the ticket holder a refund. (Eff. 7/30/94, Register 131; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.652. Special-draw raffles. (a) A special-draw raffle is an activity in which the winner is determined by means other than drawing from a container. Permittees may conduct, without prior approval of the department, a rubber ducky raffle where the duckies are placed into a moving body of water all at once by a loader or other means and prizes are awarded based on the order in which rubber duckies cross the finish line. Permittees must obtain prior written approval of the department to conduct any other special draw contest. The department will not approve a special draw raffle unless it meets the standards set out in (b) of this section.

(b) The department will approve an application for a special-draw raffle only if

(1) the special-draw method of selecting the winner of the raffle involves random chance not subject to influence by the person conducting the raffle;

(2) participants are not able to place bets on the outcome of the special draw;

(3) only one prize is awarded for each special draw;

(4) the special-draw does not involve a casino-gaming device such as a number wheel, dice, or cards; and

(5) the proposed raffle is not contrary to the public interest.

(c) The department will not approve a special-draw contest if participants participate in the game by placing a token on one of a series of numbers or colors and the winner is selected by throwing a dart at a spinning wheel on which the same numbers or colors have been painted.

(d) The price of a raffle ticket for a special-draw raffle may not exceed $10. (Eff. 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.656. Raffle variations. (a) The provisions of 15 AAC 160.640(b)—(d) do not apply to the following raffle variations if they are conducted at a single event, at a single time and gaming location, with all players present:

(1) a bucket or basket raffle;

(2) a raffle with a merchandise prize;

(3) a split-the-pot raffle.

(b) A permittee may conduct a calendar raffle. If the winning tickets are to be returned to the

ticket pool for drawings on subsequent dates in the raffle, this provision must be included in the house rules.

(c) With adequate notice to raffle ticket purchasers, a permittee may conduct a progressive raffle. A sign-in book, a descriptive poster at the point of sale, and serialized dual roll tickets may be used to satisfy the requirements of 15 AAC 160.640(b)—(d). House rules must provide for player eligibility and rules of play. One year from the start of a progressive raffle, if there has been no winner, the permittee must draw until there is a winner, at which time the permittee may start a new progressive raffle. Prizes may not exceed 85 percent of gross receipts.

(d) Any raffle format not described by 15 AAC 160.640, 15 AAC 160.652, or this section must be approved by the department under AS 05.15 and this chapter before the raffle may be conducted.

(e) House rules describing the rules and procedures governing any raffle in this section must be prominently posted before the sale of tickets starts. (Eff. 9/3/2005; Register 175)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.660. Ownership of raffle prizes. A raffle prize must be owned by the permittee or operator without lien or other adverse interest before the raffle drawing. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.670. Raffle record. (a) A permittee or operator conducting a raffle shall keep a record of

(1) the number of raffle tickets printed;
(2) the number of raffle tickets sold;
(3) the number of unsold raffle tickets;
(4) the price collected for a raffle ticket;
(5) the raffle prizes;
(6) the date and location of the raffle drawing;
(7) the raffle prizes claimed;
(8) the name, address, telephone number, and prize won for each prize winner; and
(9) the disposition of unclaimed raffle prizes.

(b) The record described in (a) of this section must be retained by the permittee or operator for a period of three years from the date of the raffle drawing. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.675. Animal classic permit application. (a) An applicant for an animal classic permit is subject to the permit application requirements of 15 AAC 160.020.

(b) In addition, unless currently on file with the department, an applicant for an animal classic permit shall submit the following:

(1) documents demonstrating the applicant was in existence before November 1, 2002;

(2) documents demonstrating the applicant conducted an animal classic before November 1, 2002.

(c) The department may consider documents such as newspaper articles, newspaper or other printed advertisements, state permits or records, municipal permits or records, accounting records, and receipts for expenses of operating an animal classic as proof the applicant conducted an animal classic before November 1, 2002. (Eff. 12/18/2004, Register 172)

Authority: AS 05.15.060 AS 05.15.115 AS 05.15.180
AS 05.15.100

15 AAC 160.676. Animal classics. (a) Animal classics are subject to the following general standards:

(1) a permittee may conduct an animal classic with only one wheel or grid at any give time;

(2) an operator may conduct an animal classic with only one wheel or grid per location at any given time;

(3) an animal classic must be conducted in the same manner as it was before November 2002, except as necessary to comply with requirements of this section;

(4) animal classic players and workers must be 19 years old or older.

(b) In addition to the requirements in (a) of this section, an animal classic that is a rat race is subject to the following:

(1) the odds of winning may not exceed 38 to 1;

(2) the odds of winning must be posted in a manner that is clearly visible to the gaming public;

(3) individual bets on each numbered or colored hole a rat, hamster, gerbil, or other rodent might enter may not exceed $2 per numbered or colored hole;

(4) an individual betting on more than one numbered or colored hole in any single round of betting may not place an aggregate amount of bets exceeding $10.

(c) In addition to the requirements in (a) of this section, an animal classic that is a chicken contest may not use a grid that exceeds 24 squares by 48 squares.

(d) If a permittee or an operator awards an animal classic prize of $50 or more, including the fair market value of a merchandise prize, the permittee or operator will ensure that the winner acknowledges receipt of the prize by completing and signing a receipt that includes the winner's name and address. (Eff. 12/18/2004, Register 172)

Authority: AS 05.15.060 AS 05.15.115 AS 05.15.180
AS 05.15.100

15 AAC 160.680. Dog musher's contests. (a) A dog mushers' contest must be based on an event involving sleds drawn by dog teams over a course laid out by a dog mushers' association.

(b) A prize awarded in a dog mushers' contest must be awarded as set out in procedures established by the permittee or operator conducting the contest.

(c) If a permittee or operator awards a dog mushers' contest cash prize of $50 or more, the

permittee or operator shall provide the winner with a receipt and shall complete the dog mushers' contest prize form provided by the department. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.690. Fish derbies. (a) A prize awarded in a fish derby must be awarded as set out in procedures established by the permittee or operator conducting the fish derby.

(b) A fish derby association may award a door prize from a drawing

(1) of all tickets sold for the derby; or

(2) for each fish entered in the derby.

(c) If a permittee or operator awards a fish derby cash prize of $50 or more, the permittee or operator shall provide the winner with a receipt and shall complete the fish derby contest prize form provided by the department. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.700. Ice classics. (a) If the department determines that a material conflict exists between the Kenai Rotary Club and the Soldotna Rotary Club in the joint operation and administration of the Kenai River Ice Classic, then the club whose application is first received by the department will receive the permit to conduct the activity, if all other provisions of AS 05.15 and this chapter are met.

(b) A permittee or operator conducting an ice classic shall immediately notify the department if the permittee or operator is disqualified by a government agency from conducting activity in the state. Upon such disqualification, the department will suspend the permit or operator's license and no further activity permitted under AS 05.15 may be conducted by the permittee or operator until the permit or operator's license is reinstated by the department.

(c) If a permittee or operator awards an ice classic cash prize of $50 or more, the permittee or operator shall provide the winner with a receipt and shall complete the ice classic prize form provided by the department. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.180 AS 05.15.690
AS 05.15.100

15 AAC 160.710. Salmon classics and king salmon classics. (a) An employee of the Department of Fish and Game may not participate as a player in a salmon classic or a king salmon classic.

(b) A permittee or operator conducting a salmon classic or king salmon classic shall immediately notify the department if the permittee or operator is disqualified by a government agency from conducting activity in the state. Upon such disqualification, the department will suspend the permit or operator's license and no further activity permitted under AS 05.15 may be conducted by the permittee or operator unless the permit or operator's license is reinstated by the department.

(c) If a permittee or operator awards a salmon classic cash prize or king salmon classic cash

prize of $50 or more, the permittee or operator shall provide the winner with a receipt and shall complete the salmon classic prize form or king salmon classic prize form provided by the department. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180

15 AAC 160.715. Calcutta pools. (a) A separate permit must be obtained for each Calcutta pool. The application must specify the physical address or location of the intended Calcutta pool.

(b) A Calcutta pool auction must take place at a single event.

(c) A bidder in a Calcutta pool auction must be physically present at the auction of participants or contestants in the event that is the subject of the Calcutta pool and must personally make all bids. An auction bid may not be placed by proxy or by any other means of indirect communication.

(d) A permittee shall include the report for each Calcutta pool required under AS 05.15.080(c) with the quarterly report filed with the department under AS 05.15.080(a) or, if a report is not required for that quarter, with the annual report filed with the department under AS 05.15.080(b).

(e) If a permittee awards a Calcutta pool prize with a value of $50 or more, the permittee shall ensure that the winner acknowledges receipt of the prize by completing and signing a prize receipt form that includes the winner's name, address, and telephone number.

(f) A person involved in the conduct of a Calcutta pool must be an employee, volunteer, or member of the permittee that conducts the Calcutta pool, and must be 18 years of age or older.

(g) House rules must clearly explain how a Calcutta pool will be conducted, must specify who may participate as a bidder, and must be conspicuously posted where the Calcutta pool is held.

(h) A permittee or qualified organization that conducts an event on which a Calcutta pool could be conducted may not authorize another permittee to conduct a Calcutta pool on that event, even if the permittee or qualified organization does not conduct a Calcutta pool on the event itself.

(i) A permittee authorized to conduct a Calcutta pool on an event run by a person who does not qualify for a permit must submit a copy of the agreement to conduct a Calcutta pool to the department with an original or amended application.

(j) A permittee may not pay any portion of the net proceeds from a Calcutta pool to the person who authorizes the permittee to conduct a Calcutta pool, and may not pay for the right to conduct a Calcutta pool. (Eff. 11/4/2005, Register 176)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.180
AS 05.15.080 AS 05.15.115 AS 05.15.690

15 AAC 160.717. Crane classics. (a) A prize in a crane classic must be awarded according to rules established by the permittee or operator conducting the crane classic. These rules must be conspicuously posted wherever tickets for the classic are sold.

(b) If a permittee or operator awards a crane classic prize with a value of $50 or more, the

permittee or operator shall ensure that the winner acknowledges receipt of the prize by completing and signing a prize receipt form that includes the winner's name, address, and telephone number.

(c) Tickets sold for a crane classic must include the name and the permit number of the permittee and, if applicable, the name and the license number of the operator. (Eff. 11/4/2005, Register 176)

Authority: AS 05.15.060 AS 05.15.180 AS 05.15.690
AS 05.15.100

15 AAC 160.720. Monte Carlo events. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.730. Monte Carlo house procedures. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.740. Personnel and accounting for Monte Carlo events. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.750. Monte Carlo blackjack. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.760. New Year's Eve Monte Carlo events. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

15 AAC 160.770. Change in Monte Carlo events. Repealed. (Eff. 7/30/94, Register 131; repealed 11/10/96, Register 140)

Article 8. Accounting and Record Keeping.

15 AAC 160.780. Advertising expenses. The total amount of advertising expenses for a gaming activity permitted under AS 05.15 may not exceed five percent of the permittee's adjusted gross income from gaming activities.

(1) repealed 11/10/96;

(2) repealed 11/10/96. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.128 AS 05.15.160

15 AAC 160.790. Depreciation. (a) Except as provided in (b) of this section, a permittee shall depreciate assets used to conduct an activity permitted under AS 05.15, using the straight-line method over a period of five, 10, or 30 years. A permittee shall use a

(1) five-year depreciation period for all personal property and computer software used in gaming activity;

(2) 10-year depreciation period for an improvement that the permittee owns and uses in a gaming activity to leased real property; if the permittee does not own the improvements, no depreciation may be claimed under this section; and

(3) 30-year depreciation period for real property that the permittee owns and uses in gaming activity.

(b) In lieu of depreciation, a permittee may expense the entire cost of an asset described in (a)(1) of this section in the year of purchase if expenses remain within the limits of AS 05.15.160. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.130 AS 05.15.160

15 AAC 160.800. Promotional items. (a) A permittee, operator, or licensed pull-tab distributor may receive or distribute a free promotional item, if the promotional item has little intrinsic value and no monetary exchange value.

(b) An item with a discount that would reduce the item's price substantially below fair market value is not a promotional item for purposes of this section, and will be considered a gift under 15 AAC 160.350 and 15 AAC 160.954. (Eff. 7/30/94, Register 131; am 6/22/2008, Register 186)

Authority: AS 05.15.060

15 AAC 160.810. Net proceeds. (a) A permittee or an operator may not pay a person for services rendered to conduct gaming activities or pay gaming prizes or expenses from the net proceeds.

(b) A permittee shall keep a detailed record of disbursements from the net proceeds for three years after the record was made.

(c) A permittee that dedicates net proceeds to a scholarship for education may only award the scholarship to a resident of the state or to a person who will use the scholarship in the state.

(d) Repealed 11/10/96.

(e) Repealed 11/10/96.

(f) A permittee that dedicates or otherwise transfers net proceeds to another organization must take steps to ensure that the net proceeds are spent in accordance with AS 05.15.150. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.150

15 AAC 160.820. Bank account. (a) A permittee or an operator shall deposit money collected from gaming activities, less cash prizes actually paid, in a bank account with check-writing privileges in the name of the permittee or operator. Deposits for each bingo session or any other authorized activity under AS 05.15 shall be made within three calendar days of the close of the bingo session or within three calendar days of the conduct of any other authorized activity under AS 05.15. The bank account must be separate from an account used for other money of the permittee or operator. After December 31, 2006, the bank account must include the word “gaming”

in the name or title that appears on checks and statements, but existing checks may be used until December 31, 2007.

(b) A disbursement from a permittee bank account described under (a) of this section must be made by a check that is signed by two authorized members of the permittee who are natural persons and residents of the state, except for electronic payment through the department's website, of the annual permit fee under AS 05.15.020(c)(2)-(4), the additional fee under AS 05.15.020(b), or interest or penalty under AS 05.15.095(c) or (d).

(c) A check drawn on a bank account described under (a) of this section

(1) repealed 11/10/96;

(2) may not be drawn to "cash" or to a fictitious payee; and

(3) may not be signed in advance or with a signature stamp.

(d) Interest income earned on the bank account required by (a) of this section is subject to the provisions of AS 05.15.150.

(e) Notwithstanding (a) of this section, a permittee desiring a longer period in which to deposit money from an authorized activity must first apply to the department for special permission. If the permittee establishes, to the department's satisfaction, that circumstances beyond the permittee's control justify the extension, the department will grant the request.

(f) A permittee may not accept or cash a third-party personal check from a player for the purchase of bingo cards or pull-tabs, or for participation in any other gaming activity conducted under AS 05.15 and this chapter. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164; am 9/3/2005, Register 175; am 11/05/2006, Register 180; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.822. Net proceeds held for more than one year. (a) A permittee that receives permission from the department under AS 05.15.150(b) to hold net proceeds for a period longer than one year must

(1) account for the net proceeds and earnings each year when the permittee files its annual financial statement;

(2) spend the net proceeds and earnings within the time period specified in its application under AS 05.15.150(b) and approved by the department;

(3) notify the department of

(A) any change in circumstances or intention from the original application;

(B) when and how the net proceeds and earnings are spent; and

(4) receive additional approval from the department before implementing a new plan for the distribution of net proceeds and earnings.

(b) Until it spends the net proceeds and earnings, the permittee must retain the net proceeds and earnings in its bank account required by 15 AAC 160.820(a). Notwithstanding 15 AAC 160.820(a), the permittee may deposit the net proceeds and earnings into another account in the permittee's name that is insured by the Federal Deposit Insurance Corporation or the National Credit Union Administration Insurance Fund and is separate from an account used for other money of the permittee.

(c) If the department finds the immediate dedication of the net proceeds and earnings to be necessary to protect the best interests of the public, the department may rescind permission to hold net proceeds for more than one year and require dedication of the net proceeds and earnings.

(d) Notwithstanding the approval given by the department under (a) of this section, the net proceeds and earnings being held for longer than one year are subject to the dissolution clause required under 15 AAC 160.020.

(e) Net proceeds received by a permittee as a donation from another permittee are subject to all limitations imposed by AS 05.15.150 and this section. (Eff. 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.150

15 AAC 160.830. Method of accounting. (a) A permittee or licensee shall use accounting principles that conform to generally accepted accounting principles (GAAP) as modified by AS 05.15 and this chapter.

(b) The accounting for a gaming activity under a permit or license must include all gross receipts and expenses attributable to the conduct of the gaming activity. All gaming gross receipts and expenses must be matched to each gaming

(1) permit; and

(2) activity.

(c) Gross receipts and expenses from gaming activities other than bingo and pull-tabs may be reported using either the cash or modified cash method of accounting.

(d) Even though a permittee or licensee uses a different accounting method for tax, financial, or other purposes, the permittee or licensee must use the other comprehensive basis of accounting method for accounting of gross receipts and expenses of charitable gaming that is required by AS 05.15 and this chapter.

(e) A permittee may not pay the expenses of gaming conducted on its behalf by an operator. A member of a multiple-beneficiary permittee may not pay the expenses of gaming conducted by the multiple-beneficiary permittee.

(f) Expenses incurred in connection with gaming activities, except for prizes paid by cash or merchandise awarded as prizes, must be paid by a check drawn on the bank account described under 15 AAC 160.820(a).

(g) A permittee that receives a refund from a landlord, contractor, or supplier for goods or services purchased, or rental or lease expenses incurred during a calendar year, may reduce the amount of gaming expenses by the amount of the refund for that calendar year. A cash refund of expenses paid before the year-end must be received before January 31 of the year following the year to which the refund applies. A signed statement from the landlord, contractor, or supplier of the goods or services must be submitted to the department by January 31. The statement must disclose the amount of the refund and confirm that the price of goods or services in subsequent years will not be increased to recover the refund and that there is no agreement or expectation for repayment or offset of the refund.

(h) A permittee may request in writing an extension of the January 31 deadline for receiving the refund only if the extension does not prevent the timely filing of an annual report. An extension under this subsection is not the basis for issuance of a permit or a temporary permit.

(i) Gross receipts and expenses not reported as a result of a change to the accrual method of accounting under (a) of this section will not be considered by the department in determining compliance with AS 05.15.160(c) and (d) in the year immediately before the change.

(j) A permittee may report pull-tab inventory based on the number of sealed pull-tab series in the permittee's possession. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.160

15 AAC 160.835. Net proceeds and unauthorized expenses. (a) Unauthorized expenses include both expenses that are

(1) not authorized by AS 05.15 or this chapter, and

(2) otherwise authorized but that exceed the total annual amount of authorized expenses allowed under AS 05.15.160.

(b) An operator and a multiple-beneficiary permittee must distribute to a permittee all net proceeds of gaming activity. Except as provided in 15 AAC 160.830(g), a permittee or licensee may not incur expenses that result in net proceeds being less than 10 percent of adjusted gross income on an annual basis from gaming activity other than pull-tabs, and 30 percent of adjusted gross income on an annual basis from pull-tab activity.

(c) A permittee that is the victim of a theft or embezzlement that will result in a recovery of a known amount from a bond or court-ordered restitution confirmed by the insurer or court, before the date of the annual report due under AS 05.15.080(b) or AS 05.15.145(d), shall

(1) record the payment due under the bond or restitution as a gaming asset;

(2) offset the amount of the theft or embezzlement loss with a credit in the amount of the recovery from the bond or restitution; and

(3) deposit amounts collected from the recovery from the bond or restitution into the bank account required by 15 AAC 160.820 and disburse the amounts within 30 days as a deferred payment of net proceeds to the permittees originally affected by the theft or embezzlement.

(d) For purposes of 15 AAC 160.880(a)(20), the deferred payments under (c) of this section shall be treated as a timely distribution of net proceeds to a permittee.

(e) Notwithstanding (a)(1) and (2) of this section, all expenses incurred in activity under AS 05.15 and this chapter must be included in reports filed under AS 05.15.080, 05.15.083, and 05.15.087. (Eff. 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.150 AS 05.15.180
AS 05.15.100 AS 05.15.160

15 AAC 160.840. Permittee quarterly report. (a) The quarterly report required under AS 05.15.080(a) must be on a form provided by the department and must include all information requested on the form.

(b) A permittee that utilizes a multiple-beneficiary permit shall file a quarterly report separate from the quarterly report filed by the multiple-beneficiary permittee. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.080

15 AAC 160.850. Permittee annual report. (a) The annual report required under AS 05.15.080(b) must be on a form provided by the department and must include all information requested on the form.

(b) A permittee that contracts with an operator to conduct gaming activities shall include on the annual report required under AS 05.15.080(b) the total amount of gross receipts and the total amount of net proceeds that the permittee received from the operator from gaming activities.

(c) A permittee that utilizes a multiple-beneficiary permit to conduct gaming activities shall include on the annual report required under AS 05.15.080(b) the total amount of gross receipts and the total amount of net proceeds that the permittee received from the activities conducted under the multiple-beneficiary permit. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.080

15 AAC 160.860. Grace periods for reports and annual review of financial records. (a) The department may grant to a permittee or licensee one 30-day grace period to file a report or annual review of financial records required under AS 05.15 or this chapter. The department will not grant more than one grace period for the report or annual review of financial records.

(b) Except for good cause shown, a request for a grace period must be filed with the department in writing on or before the due date for the report or annual review of financial records. The report or annual review of financial records must include a complete statement of the reason for the request. For the purposes of this subsection, "good cause" means a reason outside of the control of the permittee or licensee as determined by the department in its discretion.

(c) If the department grants a grace period under this section, then during the grace period, the department will not

(1) deny, suspend, or revoke the permittee's permit or the licensee's license for failing to file the report or annual review of financial records by the due date; or

(2) consider the corresponding report delinquent under AS 05.15.095(b).

(d) If the department grants a grace period under this section, the permittee or licensee shall attach a copy of the department's grace period letter to the corresponding report or annual review of financial records when the report or annual review of financial records is filed.

(e) The department will not grant a grace period to pay a fee or tax required under AS 05.15 or this chapter. (Eff. 7/30/94; Register 131; am 11/10/96, Register 140; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.080 AS 05.15.083

15 AAC 160.870. Retention of records. (a) Unless otherwise provided in AS 05.15 or this

chapter, a permittee or an operator shall retain all records and supporting documents pertaining to gaming activities authorized under AS 05.15 for three years from the later of the due date or filing date of the annual report on which the income, deduction, payment of, or use of net proceeds is claimed.

(b) A manufacturer or distributor shall maintain all records and supporting documents pertaining to gaming activities authorized under AS 05.15 for three years from the later of the due date or the filing date of the last monthly report for the calendar year in which the record or document was made. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060

Article 9. Suspension and Revocation.

15 AAC 160.880. Suspension or revocation of a permit, license, or registration. (a) The department may suspend or revoke a permit, license, or registration under AS 05.15 if the permittee, licensee, or registered vendor

(1) knowingly makes a false statement or knowingly submits false information in order to obtain a permit, license, or registration or on a report required under AS 05.15 or this chapter;

(2) fails to provide the information, documentation, or fees required in the application or reporting process under AS 05.15 or this chapter;

(3) fails to meet or maintain the necessary qualifications for a permit, license, or registration under AS 05.15 or this chapter;

(4) fails to pay to the department a tax, fee, penalty, or interest payment required under AS 05.15 or this chapter;

(5) alters, or allows to be altered, a permit, license, or registration issued under AS 05.15;

(6) allows another person to use a permit, license, or registration issued under AS 05.15, except when a permittee contracts with a licensed operator or registered vendor as authorized under AS 05.15 or this chapter;

(7) violates or negligently allows an employee to violate a provision of AS 05.15 or this chapter;

(8) fails to file timely a report or supplemental information required by AS 05.15 or this chapter;

(9) fails to prepare and retain books and records to substantiate a report required under AS 05.15 or this chapter;

(10) fails to provide promptly for inspection information or documentation requested by an authorizing permittee or the department if the information or documentation is necessary to substantiate a report, tax, or payment required under AS 05.15 or this chapter;

(11) fails to remit the pull-tab tax to a pull-tab distributor as required under AS 05.15.184 or 15 AAC 160.460;

(12) has a prohibited conflict of interest in a gaming activity;

(13) knowingly allows a person who has a prohibited conflict of interest to conduct or be responsible for conducting a gaming activity;

(14) uses, or allows the use of, net proceeds derived from a gaming activity for a purpose

other than those allowed under AS 05.15 or this chapter;

(15) conducts a gaming activity with an intent to defraud as defined in AS 11.46.990 or in deception as defined in AS 11.81.900;

(16) denies the department access to premises where a gaming activity is conducted;

(17) uses a person other than a licensed operator, an employee, a volunteer, a registered vendor, or a person identified under 15 AAC 160.190(b) to conduct a gaming activity on behalf of the permittee;

(18) fails to notify the department as required under AS 05.15 or this chapter;

(19) conducts, or allows others to conduct, a gaming activity, including gambling, as proscribed under AS 11.66, for which the permittee, licensee, or registered vendor is not authorized under AS 05.15 or this chapter on premises where an activity subject to AS 05.15 or this chapter is conducted;

(20) fails to distribute to a permittee the net proceeds or other payments required by AS 05.15 and this chapter;

(21) is convicted of a felony or crime involving theft or dishonesty, or a violation of gambling laws;

(22) participates in a transaction, or a series of transactions, that results in the permittee receiving, in violation of AS 05.15.188, less than 70 percent of ideal net in a pull-tab series; or

(23) engages in a transaction that violates 15 AAC 160.942.

(b) The department will issue a notice of suspension or revocation to a permittee, licensee, or registered vendor in writing. In the notice, the department will include the grounds for the intended suspension or revocation, the legal authority for the intended action, and statement of the opportunity to request an informal conference within 30 days after the mailing of the notice. Within 30 days after the department mails the notice, the permittee, licensee, or registered vendor may request an informal conference by filing a brief statement why the person is aggrieved by the intended suspension or revocation. If the permittee, licensee or registered vendor fails to file a request for informal conference, the noticed suspension or revocation is effective 30 days after the date of mailing to the permittee, licensee, or registered vendor. After receipt of a request for informal conference, the department will apply the procedures of 15 AAC 05.020, to the extent consistent with this chapter. In an informal conference decision, the department will affirm, overrule, or modify a suspension or revocation. If the permittee, licensee, or registered vendor files a request for informal conference, and if the informal conference decision upholds the suspension or revocation as noticed or modified, the upheld suspension or revocation is effective 15 days after the written informal conference decision is mailed. A permittee, licensee, or registered vendor aggrieved by the result of an informal conference decision may request a formal hearing under 15 AAC 160.910. Notwithstanding the filing of a request for formal administrative hearing, a person or entity may not engage in conduct regulated by AS 05.15 or this chapter beyond the effective date of the suspension or revocation unless the suspension or revocation has been administratively or judicially stayed.

(c) Upon suspension or revocation of a permit, license, or registration, or upon agreement requiring a temporary or permanent closure of a gaming location, the department shall post a notice of the action on the premises. (Eff. 7/30/94, Register 131; am 1/1/2003, Register 164; am 9/3/2005, Register 175); am 6/22/2008, Register 186)

Authority:	AS 05.15.010	AS 05.15.105	AS 05.15.170
	AS 05.15.050	AS 05.15.128	AS 05.15.184
	AS 05.15.060	AS 05.15.140	AS 05.15.690

15 AAC 160.885. Immediate revocation. (a) The department may immediately revoke a permit, license, or registration issued under AS 05.15 and this chapter if

(1) a permittee or licensee fails to comply with the requirements of AS 05.15 and this chapter for the distribution of net proceeds or limitations on expenses;

(2) a permittee or licensee fails to file timely a report required by AS 05.15 or this chapter;

(3) a permittee is not a municipality or qualified organization;

(4) a permittee pays gaming taxes, prizes, or expenses with net proceeds; or

(5) a registered vendor fails to pay to a permittee the statutorily required percentage of the ideal net upon delivery of a pull-tab series to the registered vendor.

(b) The department will use the following procedures when immediately revoking a permit, license, or registration:

(1) the department will send to the permittee, licensee, or registered vendor a written notice of intent to revoke immediately; the notice must allege a violation of one or more of the provisions listed in (a) of this section and cite the evidence on which the department relied to determine that the violation had occurred;

(2) the department will provide copies of all documentary evidence on which it relied in reaching its determination;

(3) the notice of intent to revoke immediately shall provide the permittee, licensee, or registered vendor a period of time to show cause why the department should not immediately revoke the permit, license, or registration; the time allowed must be not less than five days nor more than 20 days from the day that the permittee, licensee, or registered vendor receives the notice; the permittee, licensee, or registered vendor may submit evidence as part of its response;

(4) if the permittee, licensee, or registered vendor does not file a response to the notice of intent to revoke immediately, the revocation becomes effective after expiration of the period of time allowed for response in the notice;

(5) if the permittee, licensee, or registered vendor files a response to the department's notice of intent to revoke immediately, an appeals officer within the tax division of the department who did not participate in the preparation of the original notice shall review the allegations, evidence, and response; the appeals officer shall issue a written decision that either affirms or overrules the immediate revocation; the appeals officer may affirm for the reasons expressed in the notice or for any reason supported by the record; if affirmed, the immediate revocation becomes effective five days after the date of the decision issued by the appeals officer; if the record does not support a determination that the permittee, licensee, or registered vendor violated AS 05.15 or this chapter as alleged, or if the appeals officer determines that immediate revocation is not warranted, the appeals officer shall overrule the immediate revocation;

(6) regardless of whether the permittee, licensee, or registered vendor files a response to the notice of intent to revoke immediately, the permittee, licensee, or registered vendor has 15

days from the date that the immediate revocation becomes effective to appeal the revocation to a formal hearing under 15 AAC 160.910; notwithstanding the filing of an appeal, the permittee, licensee, or registered vendor may not engage in an activity requiring a permit, license, or registration beyond the effective date of the department's action unless the revocation has been administratively or judicially stayed. (Eff. 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority:	AS 05.15.060	AS 05.15.122	AS 05.15.183
	AS 05.15.100	AS 05.15.181	AS 05.15.188

15 AAC 160.886. Renewal of a permit, license, or registration. (a) The department may deny an application for renewal of a permit, license, or registration on the same grounds for which the permit, license, or registration could be revoked or suspended under AS 05.15 or this chapter.

(b) If it appears to the department that a permittee, licensee, or registered vendor may not be in compliance with the requirements of AS 05.15 or this chapter for the year preceding the year for which a renewal of a permit, license, or registration is or may be sought, the department may require that an applicant or prospective applicant submit supplemental information before the department acts on any renewal application.

(c) The department shall use the following procedures before denying an application for renewal of a permit, license, or registration:

(1) the department will send the permittee, licensee, or registered vendor a written notice of intent to deny the application for renewal; the notice must state the grounds for denial and cite the evidence on which the department relied to reach this conclusion;

(2) the department will provide copies of all documentary evidence on which it relied in reaching its determination;

(3) the notice of intent to deny renewal must provide a period of time for the permittee, licensee, or registered vendor to respond to the department's reasons for denial; the time allowed must be not less than five days nor more than 20 days from the day the permittee, licensee, or registered vendor receives the notice; the permittee, licensee, or registered vendor may submit evidence to the department as part of its response;

(4) if the permittee, licensee, or registered vendor does not file a response to the notice of intent to deny renewal, the denial becomes effective on the later of January 1 of the year for which renewal is sought or the expiration of any temporary permit or license issued to the applicant;

(5) if the permittee, licensee, or registered vendor files a response to the department's notice of intent to deny renewal, the department will provide for a review of the allegations, evidence, and response by an appeals officer in the tax division of the department who did not participate in the preparation of the original notice; the appeals officer will issue a written decision that either affirms or overrules the denial; the appeals officer may affirm for the reasons expressed in the original denial or for any reason supported by the record; if the record does not support a conclusion that the permittee, licensee or registered vendor violated AS 05.15 or this chapter as alleged, or if the appeals officer determines that denial of renewal is not warranted, the appeals officer shall overrule the denial; if affirmed, the denial becomes effective on the later of

January 1 of the year for which renewal is sought or the expiration of any temporary permit or license issued to the applicant;

(6) regardless of whether the permittee, licensee, or registered vendor files a response to the notice of intent to deny renewal, the permittee, licensee, or registered vendor has 15 days from the date the denial becomes effective to appeal the denial to a formal hearing under 15 AAC 160.910; notwithstanding the filing of an appeal, the permittee, licensee, or registered vendor may not engage in an activity requiring a permit, license, or registration beyond the effective date of the department's action unless the denial has been administratively or judicially stayed.

(d) Nothing in this section limits the ability of the department to revoke or immediately revoke a permit, license, or registration that has been renewed. (Eff. 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority:	AS 05.15.060	AS 05.15.122	AS 05.15.183
	AS 05.15.100	AS 05.15.181	AS 05.15.188

15 AAC 160.890. Disposition of money upon suspension or revocation. Upon suspension or revocation of a permit, operator's license, or registration, the permittee, operator, or vendor may only withdraw gaming money

(1) to pay for authorized expenses that were accrued before the suspension or revocation; or

(2) for dedication of net proceeds in a manner consistent with those stated on the permit application. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.050	AS 05.15.128	AS 05.15.170
	AS 05.15.060	AS 05.15.150	

15 AAC 160.900. Notice of criminal conviction. An applicant, permittee, licensee, or vendor, who is convicted of a violation described under AS 05.15.105 or who, in connection with gaming activity, knowingly employs a person who is convicted of a violation described under AS 05.15.105 shall immediately notify the department in writing of the conviction. (Eff. 7/30/94, Register 131)

Authority:	AS 05.15.060	AS 05.15.105

Article 10. Hearings.

15 AAC 160.910. Request for formal administrative hearing. (a) A person, municipality, qualified organization, applicant, permittee, registered vendor, or licensee may file a request for a formal hearing to obtain administrative review of an informal conference decision by the department that

(1) denies, suspends, or revokes the applicant's, permittee's, registered vendor's, or licensee's permit, license, or registration under AS 05.15;

(2) upholds assessment of a tax, interest, or penalty against the permittee, registered vendor, or licensee under AS 05.15 or this chapter;

(3) requires the person, qualified organization, or municipality to obtain a permit, license, or registration under AS 05.15; or

(4) orders the registered vendor or licensee to pay a refund required by AS 05.15 or this chapter.

(b) A written request for a formal administrative hearing must be filed with the department within 15 days from the date the appealed action by the department becomes effective. For purposes of this section, a written request is considered filed on the date that it is delivered to the department in Juneau, or, if delivered by the United States mail, the date of the postmark.

(c) Within 15 days after receiving the request, the department will forward the request, along with a copy of the underlying department decision and the record on which the department relied to support the decision, to the Department of Administration, Office of Administrative Hearings.

(d) Notwithstanding the filing of a request for formal administrative hearing, a person or entity may not engage in conduct regulated by AS 05.15 or this chapter if the department has denied, suspended, or revoked the person's or entity's permit, license, or registration, unless the denial, suspension, or revocation has been administratively or judicially stayed.

(e) The administrative law judge will issue a stay upon a determination that the party seeking the stay is likely to prevail on the merits. The administrative law judge may conduct a hearing to determine the need for a stay and may impose reasonable additional requirements upon a party seeking a stay, as determined necessary to further the public interest. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.170 AS 05.15.610
AS 05.15.128

15 AAC 160.920. Administrative appeals. Repealed. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164; repealed 9/3/2005, Register 175)

Article 11. General Provisions.

15 AAC 160.930. Permit, license, or registration required. A person may not conduct an activity for which a permit, license, or registration is required under AS 05.15 unless the appropriate permit, license, or registration has been issued to the person by the department. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.932. Interpretation. The department will strictly interpret AS 05.15 and this chapter to protect the interests of the public, municipalities, and qualified organizations. (Eff. 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.140 AS 05.15.610

AS 05.15.110

15 AAC 160.934. Criminal history checks. (a) On an application or an amended application filed with the department on or after June 22, 2008, the following individuals must agree to submit to a criminal history check by the department for conviction of any offense that would bar them from involvement in activity regulated under AS 05.15 or this chapter:

(1) a natural person applying for an operator's license;

(2) a member in charge;

(3) an alternate member in charge;

(4) a manager of gaming.

(b) Upon request from the department, the following individuals must agree to submit to a criminal history check by the department for conviction of any offense that would bar them from involvement in activity regulated under AS 05.15 or this chapter:

(1) a registered vendor;

(2) a manager, a supervisor, a fund raiser, or a consultant for an operator or a registered vendor.

(c) If the department has reason to believe that an individual may have a conviction for an offense that would bar the individual from involvement in activity regulated under AS 05.15 or this chapter, the department may request the individual to submit to criminal history checks in addition to those required by (a) and (b) of this section. As part of the review under this subsection, the department may require the individual to provide a set of fingerprint cards.

(d) In this section,

(1) "criminal justice information" has the meaning given in AS 12.62.900;

(2) "government unit" has the meaning given in 13 AAC 68.905;

(3) "proof of identity" means personal descriptors required either on a form prescribed by the department or in a format approved by the department; "proof of identity" includes one or more of the following:

(A) a set of fingerprint cards;

(B) two pieces of identification presented in person by the individual to the department, one of which must be a valid picture identification issued by a government unit;

(C) a signed statement attesting, under penalty for unsworn falsification in violation of AS 11.56.210, that the personal descriptors accurately describe the individual signing the statement;

(4) "submit to a criminal history check" means to provide the department with

(A) proof of identity; and

(B) a written consent, on a form prescribed by the department, to determine what criminal justice information exists concerning the individual giving the consent. (Eff. 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.105

15 AAC 160.935. Primary gaming location. (a) An operator may not conduct any retail or other business activity at a primary gaming location without the permittee's written consent.

(b) A primary gaming location must have a separate entrance and must be constructed and marked to alert the public that gaming activity occurs inside, unless the location is a kiosk.

(c) A permittee may lease a premise to conduct an activity permitted under AS 05.15 in premises other than a primary gaming location if

(1) the permittee and lessor execute a written lease agreement;

(2) the lease payments will not exceed 20 percent of the ideal net of the pull-tab activity conducted in the premises if the premises otherwise qualifies as a vendor location;

(3) the activity is conducted in a separate and distinct area of the premises;

(4) the activity is conducted by an employee, a volunteer, or a member of the permittee;

(5) the lessor does not participate as a player in the activity; and

(6) an employee of the lessor does not participate as a player in the activity.

(7) repealed 11/10/96;

(8) repealed 11/10/96;

(d) A permittee may not lease more than five premises under (c) of this section at any one time.

(e) A permittee shall provide to the department a copy of any lease agreement for any property used for gaming purposes under AS 05.15, including agreements between the permittee and the lessor, sublease agreements between the permittee and a sublessor, and a lease agreement between the sublessor and its lessor. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.936. Operator location in facility where alcohol is served or sold. An operator may lease a premise to conduct an activity under AS 05.15 that would otherwise qualify as a vendor location if

(1) the operator and the lessor of the premises enter into a written lease;

(2) the activity is conducted in a separate area of the premises;

(3) the activity is conducted by a person under control of the operator not employed by the lessor of the premises; and

(4) the lessor and the lessor's employees do not participate as players in the activity. (Eff. 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.122 AS 05.15.187
AS 05.15.100 AS 05.15.165

15 AAC 160.938. Permittee activity restriction. A permittee or an operator may not employ house players or extend credit to players. (Eff. 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.165

15 AAC 160.940. Copy of procedures, statutes, and regulations on premises. (a) A permittee, operator, or vendor shall post the house procedures on the premises where an activity permitted under AS 05.15 is being conducted. The posting must be in a manner that is clearly

visible to the gaming public.

(b) A permittee, operator, or vendor shall obtain and maintain a current copy of AS 05.15 and this chapter on the premises where an activity permitted under AS 05.15 is being conducted. The copy must be available for inspection by a person upon request. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060

15 AAC 160.942. Purchase inducement programs. (a) A permittee, operator, registered vendor, licensed pull-tab distributor, or employee of a permittee, operator, registered vendor, or licensed pull-tab distributor may not offer or participate in a purchase inducement program, either directly or indirectly through a third party.

(b) A purchase inducement program includes

(1) a transaction or series of transactions in which a distributor of items or services, regardless of whether those items or services are related to gaming, offers additional items or services of more than negligible value without charge or at discounted prices, as an inducement to purchase items or services from the distributor, or in exchange for an agreement, arrangement, commitment, or other assurance to purchase items or services from the distributor, regardless of whether the offer is subject to a minimum purchase requirement or requires an agreement to purchase exclusively from one person; and

(2) a program in which a purchaser may earn items or services of more than negligible value, or may earn points that may be redeemed for those items or services.

(c) A purchase inducement program does not include a discount in the purchase price of items or services that a distributor may offer, if the discount

(1) directly reduces the invoiced amount due for the items or services purchased; and

(2) does not include an agreement, arrangement, commitment, or other assurance to purchase items or services at the time of the transaction or in the future.

(d) A licensed pull-tab distributor shall provide to a permittee or operator an invoice

(1) on which each of the following items or services that the licensed pull-tab distributor sells or provides is separately listed on the invoice, with the original retail price and the final price, net of all discounts, if any:

(A) pull-tab games;
(B) bingo paper;
(C) pull-tab jars;
(D) mechanical pull-tab dispensing devices;
(E) electronic pull-tab dispensing devices;
(F) bingo daubers;
(G) blowers for bingo;
(H) flashboards for bingo;
(I) television monitoring systems or system components for bingo;
(J) electronic bingo paper;
(K) bingo or pull-tab point-of-sale systems;
(L) any other item of gaming equipment;

(M) any other item or service, regardless of whether the item or service is related to gaming; and

(2) that includes on the front of each page of the invoice the following notice, in bold print at least one-eighth inch high: "Purchase inducement programs, other than monetary discounts, are prohibited by regulation, and participation in them is cause to suspend, revoke, or deny a license or permit under AS 05.15."

(e) If a permittee or operator purchases or receives items or services from a distributor other than a licensed pull-tab distributor, the permittee or operator shall obtain from that distributor an invoice that

(1) separately lists the original retail price and the final price, net of all discounts, for each item purchased; and

(2) includes the notice required under (d)(2) of this section.

(f) A permittee, operator, or registered vendor may purchase, lease, or use only a pull-tab point-of-sale system or pull-tab dispensing device that accepts data for all pull-tab games sold in the state by licensed pull-tab distributors.

(g) A registered vendor

(1) may not purchase, lease, or accept a pull-tab point-of-sale system or pull-tab dispensing device from a permittee; and

(2) shall retain proof of purchase of a pull-tab point-of-sale system or pull-tab dispensing device for as long as the registered vendor owns the equipment.

(h) In this section, "negligible value" means a modest intrinsic value and no exchange value. (Eff. 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.187

15 AAC 160.945. Conduct of gaming on the airwaves. (a) An activity permitted under AS 05.15.100(a) may be conducted on the airwaves by a noncommercial broadcasting station or network of stations if the station or network

(1) conducts the activity under a permit issued to the station or network by the department under AS 05.15.100(a); and

(2) has not contracted with an operator to conduct the activity on the airwaves.

(b) [Annulled; see editor's note.] For purposes of AS 05.15.640, the term "broadcasting" includes use of the Internet.

(c) Permittees and licensees that use the internet as provided in this section shall take reasonable measures, including web sites protected by the use of passwords, to ensure that persons or entities that do not hold permits or licenses under AS 05.15 do not have access to such web sites. The promotion or the conduct of gaming activities does not include use by permittees and licensees of

(1) electronic mail and facsimile machines to communicate among themselves; or

(2) web sites to buy and sell gaming supplies, including pull-tabs.

(d) Nothing in this section relieves a permittee or licensee of paying gaming expenses by check as required by 15 AAC 160.830(f). (Eff. 7/30/94, Register 131; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.100 AS 05.15.640

Editor's note: Effective September 10, 2012, 15 AAC 160.945(b) was annulled by Ch 62 SLA 2012.

15 AAC 160.950. Advertisements. An advertisement for an activity permitted under AS 05.15 must conspicuously display or announce the name of the permittee, the permit number under which the activity is to be conducted and, if applicable, the name and license number of the operator. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.122

15 AAC 160.954. Conflicts of interest. (a) Charitable gaming must be conducted with high standards of integrity in a manner that assures the gaming public that the gaming is free from corruption and criminal influence. A person regulated under this chapter must avoid relationships that could support an inference of a conflict of interest or self-dealing, and may not have a prohibited conflict of interest in a gaming activity.

(b) A person regulated under this chapter has a prohibited conflict of interest if the person or a related party is involved in any of the following activities:

(1) a gaming transaction with a related party, unless the transaction is allowed under (c) of this section;

(2) giving or receiving a loan, or gifts with a total fair market value of more than $100 per year, from

(A) an operator, distributor, registered vendor, or manufacturer to a permittee, or to an employee of a permittee who acts in a managerial or supervisory capacity, or

(B) a permittee to an operator, distributor, registered vendor, or manufacturer;

(3) leasing or subleasing by a distributor of facilities used in the conduct of gaming after January 1, 2004;

(4) employing, contracting with, or allowing a person to act as a manager of gaming if the person acts as a manager of gaming for more than one permittee in a calendar year;

(5) employing, contracting with, or allowing a person to act in a managerial or supervisory capacity for a permittee if the person is or acts as a distributor, operator, or manufacturer;

(6) allowing a person to participate as a player in pull-tab activity conducted by or for the permittee if

(A) the person or a related party has access to pull-tab information or accounting records; or

(B) the person is prohibited from play in a gaming activity by AS 05.15.187(h);

(7) a gaming transaction between the person and a third party, regardless of whether the third party is regulated under AS 05.15 or this chapter, in which

(A) the item or service being conveyed between the person and the third party is subsequently sold or provided to another person regulated under this chapter; and

(B) the gaming transaction, if conducted directly between the person and another person regulated under this chapter, without the third party's involvement, would result in a pro-

hibited conflict of interest under AS 05.15 and this chapter;

(8) an activity that violates 15 AAC 160.942.

(c) The following transactions involving a related party are not prohibited conflicts of interest:

(1) a contract of employment with a direct relative, if the wage or salary paid is comparable to that paid for similar employees in gaming regulated under AS 05.15;

(2) a lease of a gaming location by an operator under 15 AAC 160.936;

(3) a lease of a gaming location by a multiple-beneficiary permittee from a member permittee or permittees, if the multiple-beneficiary permittee biennially obtains an appraisal from a certified real estate appraiser authorized under AS 08.87, certifying that the lease amount is not in excess of market value for general commercial space in the community;

(4) a transaction with a direct relative in a remote community for which the person regulated under this chapter proves

(A) no alternative party could practicably provide the good or service procured;

(B) the price paid for the good or service was no greater than that paid by others for the same good or service;

(5) a gaming transaction occurring before January 1, 2004, between an operator and a distributor who is the operator's spousal equivalent;

(6) a contribution, loan, or gift under 15 AAC 160.363;

(7) the sale of a raffle ticket by a person regulated under this chapter to a related party;

(8) participation by a person regulated under this chapter in any activity permitted under AS 05.15 or this chapter, other than pull-tabs, who is not barred by 15 AAC 160.500(b), by house rules, or by the minimum age requirements in AS 05.15.180 or this chapter, and who is not involved with selection of a winner in the activity.

(d) It is a prohibited conflict of interest for

(1) a person to be or act as both an operator and a distributor; or

(2) a registered vendor to employ or have a contract other than a gaming contract with a permittee with whom the registered vendor has a gaming contract.

(e) For purposes of this section,

(1) a related party includes a direct relative or an affiliate of a person regulated by this chapter; and

(2) a gaming transaction includes a transaction that results in an "authorized expense" described under 15 AAC 160.995(3).

(f) A person regulated under this chapter includes the entity that receives a license, permit, or registration, and an official representative of the entity. An official representative of a person regulated under this chapter includes, if applicable, the person's

(1) primary and alternate members in charge of a permittee, including the primary and alternate members in charge of the member permittees of a multiple-beneficiary permittee;

(2) manager of gaming for a permittee;

(3) officers;

(4) board of directors

(5) partners; and

(6) affiliates. (Eff. 11/10/96, Register 140; am 1/1/2003, Register 164; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.140 AS 05.15.188

15 AAC 160.955. Prohibited financial interests for permittees. Repealed. (Eff. 7/30/94, Register 131; repealed 1/1/2003, Register 164)

15 AAC 160.956. Prohibited financial interests for operators. Repealed. (Eff. 11/10/96, Register 140; repealed 1/1/2003, Register 164)

15 AAC 160.957. Prohibited financial interests of multiple-beneficiary permittees. Repealed. (Eff. 11/10/96, Register 140; repealed 1/1/2003, Register 164)

15 AAC 160.958. Prohibited financial interests for distributors. Repealed. (Eff. 11/10/96, Register 140; repealed 1/1/2003, Register 164)

15 AAC 160.959. Prohibited financial interests for manufacturers. Repealed. (Eff. 11/10/96, Register 140; repealed 1/1/2003, Register 164)

15 AAC 160.960. Interest on delinquent fees. Interest on a delinquent fee under AS 05.15 or this chapter begins accruing on the date the fee is due to the department. The interest is calculated at the rate set under AS 43.05.225. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.095

15 AAC 160.963. Activity banned during delinquency. (a) A permittee or operator may not conduct an activity under AS 05.15 or this chapter, or a distributor may not sell pull-tabs, during a period in which a financial report, annual report or monthly pull-tab report is delinquent.

(b) Upon notice from the department, a permittee or operator may not conduct an activity under AS 05.15 or this chapter, or a distributor may not sell pull-tabs, during a period in which a tax, fee, penalty, or interest due to the department from the permittee, operator, or distributor, is delinquent.

(c) Upon notice from the department, a distributor may not sell pull-tabs or other gaming supplies to a permittee or an operator during a period in which a report, tax, fee, penalty, or interest due to the department from a permittee or operator is delinquent, until the department informs the distributor that the report or amount due has been filed or paid.

(d) With agreement from the department for extended payment of an undisputed fee, tax, penalty, or interest, a permittee or licensee may continue to conduct gaming activity pending final payment. (Eff. 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.095

15 AAC 160.965. Request for waiver of penalty. (a) A permittee or licensee may request the department to waive a penalty due the department under AS 05.15.095(d) for reasonable cause. A waiver request must be made in writing to the department and must provide a detailed explanation of the reasons said to justify the waiver.

(b) Reasons constituting reasonable cause under AS 05.15.095(d) include

(1) war, riot, rebellion, act of God, or other disaster that rendered it impossible for the permittee or licensee to pay the fee or that made the delay in paying the fee unavoidable; and

(2) an act or omission by a third party that was beyond the control of the permittee or licensee and made delay in paying the fee unavoidable. (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.095

15 AAC 160.970. Member in charge restriction. (a) A member in charge or alternate member in charge of a permittee may not be an operator, employee of an operator, registered vendor, or employee of a registered vendor that conducts gaming activity for the permittee.

(b) A member in charge or alternate member in charge must be a natural person. A change in a member in charge or alternate member in charge must be reported to the department on an amended application under 15 AAC 160.070.

(c) A member in charge or an alternate member in charge who is designated on a permit application must have been an active member of the permittee, on the board of directors of the permittee, or an employee of the permittee for at least six months before the date of the permit application.

(d) The member in charge, and the alternate member in charge in the absence of the member in charge,

(1) are the principal points of contact between the permittee and the department, particularly in the investigation of complaints and the review or audit of reports;

(2) are responsible for ensuring that gaming activity, including oversight of the manager of gaming, if any, is properly conducted, that gaming activity is properly recorded and reported, and that requested information and records are provided to the department in a timely manner; and

(3) shall make an effort to ensure that adequate internal controls are used on activities conducted under AS 05.15 and this chapter, and that net proceeds are properly used.

(e) For a permittee to conduct an activity under AS 05.15 or this chapter, the member in charge or alternate member in charge must be actively carrying out the responsibilities of a member in charge. A permittee must maintain active plans to replace a member in charge or alternate member in charge who resigns or is no longer able to serve as member in charge or alternate member in charge. If a permittee does not have a natural person actively carrying out the responsibilities of a member in charge, the permit is suspended until the department receives an amended application identifying a member in charge and the new member in charge has passed the test required by AS 05.15.112(a).

(f) A member in charge or an alternate member in charge must be at least 21 years of age. (Eff. 7/30/94, Register 131; am 9/3/2005, Register 175; am 6/22/2008, Register 186)

Authority: AS 05.15.060 AS 05.15.112

15 AAC 160.975. Permittee and operator tests. (a) The department will not issue a permit to a municipality, qualified organization, or multiple-beneficiary permittee until the applicant's member in charge and alternate member in charge have passed the test required under AS 05.15.112(a).

(b) The department will not issue an operator's license to a person, municipality, or qualified organization until the person, the designated employee of the municipality, or the designated member of the organization has passed the test required under AS 05.15.122(b)(6).

(c) For applications for permits for calendar years after 2005, a manager of gaming for a multiple-beneficiary permittee, or for a permittee that engages in bingo or pull-tab sales under its own permit, must pass the test required of a member in charge under AS 05.15.112(a).

(d) A prospective member in charge, prospective alternate member in charge, prospective manager of gaming, or applicant for an operator license who fails to pass the test required under AS 05.15.112(a) or AS 05.15.122(b)(6) must arrange with the department for retesting. The department may require additional study time before rescheduling the test for the applicant.

(e) The department may require operators, members in charge, alternate members in charge, and managers of gaming to retest, if the department finds that changes in AS 05.15 or this chapter are sufficiently extensive to warrant it. (Eff. 7/30/94, Register 131; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.112 AS 05.15.122

15 AAC 160.980. Inspection of premises, books, and records. (a) Premises used to conduct an activity permitted under AS 05.15 must be open to inspection by the department whenever an activity is conducted at the premises or any other reasonable time. During an inspection, the department may

(1) count the money on hand or received from gaming activity while the activity is conducted;

(2) repealed 1/1/2003;

(3) repealed 1/1/2003;

(4) inspect the books and records of the permittee, licensee, registered vendor, employee, or other person that directly participates in the conduct of the activity; or

(5) inspect the premises as reasonably necessary to enforce AS 05.15 and this chapter.

(b) An operator or a permittee shall, within a reasonable amount of time, provide the permittee or the department the following books and records upon request:

(1) general and subsidiary ledgers;

(2) bank statements and bank reconciliations;

(3) records of all accounts into which gaming funds have been deposited or transferred;

(4) repealed 11/10/96;

(5) income tax returns as they relate to gaming activities under AS 05.15;

(6) Alaska Department of Labor and Workforce Development records;

(7) reports filed under AS 05.15.083 or 05.15.087;

(8) other books and records requested by the permittee necessary to determine the amount of proceeds due the permittee; and

(9) other books and records requested by the department in furtherance of the purposes of AS 05.15 or this chapter.

(c) A book or record made available for inspection under AS 05.15 or this chapter must be readily available to the department at a location in the state. The department will, in its discretion, require a book or record, or a copy of a book or record, to be forwarded to the department for inspection.

(d) Unless the department consents in writing to a different deadline, a permittee, licensee, or registered vendor shall provide to the department books, records, information, or other documents requested by the department within fourteen days of receipt of the request. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164)

Authority: AS 05.15.060 AS 05.15.083 AS 05.15.087
AS 05.15.070

15 AAC 160.985. Advisory notices and notices of violation. (a) The department may issue an advisory notice to a permittee, licensee, or registered vendor if an incident occurs or a defect is identified that could result in a violation of AS 05.15 or this chapter. An advisory notice may not constitute grounds for administrative or court action against a permittee, licensee, or registered vendor, but may constitute grounds for issuance of a notice of violation if the incident or defect continues uncorrected. A copy of an advisory notice will be filed only in the enforcement file of a permittee, licensee, or registered vendor.

(b) The department may issue a notice of violation to a permittee, licensee, or registered vendor if the department has reason to believe that a violation of AS 05.15 or this chapter has occurred or might occur.

(c) The department will place a notice of violation and any written response in the permanent record of the department for the permittee, licensee, or registered vendor to whom the notice was issued. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 9/3/2005, Register 175)

Authority: AS 05.15.060 AS 05.15.100

15 AAC 160.990. Proof of activity. In fulfilling its duties under AS 05.15.180(b), the department will presume that an activity did not exist and was not conducted before January 1, 1959. A permittee or operator may overcome this presumption by submitting documentation such as newspaper articles, records, and other proof that establishes that the activity did exist and was conducted as required under AS 05.15.180(b). (Eff. 7/30/94, Register 131)

Authority: AS 05.15.060 AS 05.15.140 AS 05.15.180
AS 05.15.100

15 AAC 160.992. Reinstatement of persons prohibited from involvement. (a) Disqualification of a person under AS 05.15.105 terminates 10 years after the person's conviction for a

crime that is at the time of conviction for violation of a law of this state or, if of another jurisdiction, would if committed in this state be a Class B felony other than extortion, a Class C felony, or an unclassified felony described outside AS 11, and that is not a crime of dishonesty or theft or a violation of gambling laws.

(b) Disqualification of a person for a conviction of the violation of a law of this or another jurisdiction that is a crime of dishonesty or theft or is a violation of gambling laws, that is not an unclassified felony described in AS 11, a Class A felony, or the crime of extortion, terminates 10 years after the date of conviction if the department determines that the

(1) person is of good moral character, honesty, and integrity; and

(2) person's involvement in charitable gaming is not against the public interest.

(c) A person disqualified under (a) of this section must make application to participate in charitable gaming. The application, which may be submitted up to six months before the anticipated tenth anniversary of the conviction, shall be by letter accompanied by a copy of the document evidencing the conviction and the date of conviction. The department will notify the person when the department considers the person no longer to be disqualified and the date on which the person may become involved in charitable gaming.

(d) A person disqualified under (b) of this section must make application to the department on a form to be provided by the department for authorization to become involved in charitable gaming. Application may be submitted up to six months before the anticipated tenth anniversary of the conviction. The department will notify the person when it no longer considers the person to be disqualified and the date on which the person may become involved in charitable gaming. At the time of application the person must provide the following items:

(1) a copy of the document evidencing the conviction and the date of conviction;

(2) letters from at least three persons unrelated to the applicant, such as clergy, professionals in the field of psychology or psychiatry, or law enforcement officials, recommending that the applicant be permitted to participate in charitable gaming, indicating their opinions as to the character, honesty, and integrity of the applicant, the basis for their opinions, and the length of time the applicant has been known to them;

(3) a letter from an official of the permittee indicating how the applicant is to be involved in charitable gaming and why the applicant's involvement will not be against the public interest; if more than one permittee is involved, such as when the applicant intends to act as an operator, a vendor, a distributor, or a managerial or supervisory employee of any of these entities, the applicant must produce letters from at least two permittees who will be served by the licensee containing the same information as from a single permittee.

(e) A crime of dishonesty is a crime in which a material element involves lying, cheating, deception, or fraud, and includes a crime listed in AS 11.46.500—11.46.990 or, if committed in another jurisdiction, a crime that is substantially similar.

(f) A crime of theft is larceny, robbery, burglary, forgery, and all other crimes listed in AS 11.46.100—11.46.290 or, if committed in another jurisdiction, a crime that is substantially similar.

(g) A violation of gambling law involves a violation of AS 11.66.200—11.66.280 or, if committed in another jurisdiction, a crime that is substantially similar.

(h) Conviction for an unclassified felony, a Class A felony, or the crime of extortion, or, if

committed in another jurisdiction, a crime that is substantially similar, is a bar to participation in charitable gaming and the disqualification may not be terminated. (Eff. 11/10/96, Register 140)

Authority: AS 05.15.060 AS 05.15.105

15 AAC 160.995. Definitions. As used in AS 05.15 and this chapter, unless the context requires otherwise,

(1) "advisory notice" means an informal notice by the department to a multiple-beneficiary permittee or other permittee, licensee or registered vendor that a complaint has been filed with the department or that the department has reason to believe that a violation of AS 05.15 or this chapter has occurred;

(2) "affiliate" means a separate legal entity that controls, is controlled by, or is under common control with the person, whether the control is exercised by ownership or contract; "affiliate" includes a parent, subsidiary, or other business with at least 10 percent ownership by the person and related parties.

(3) "authorized expenses" means costs that are reasonable, ordinary, and necessary to conducting an activity permitted under AS 05.15; "authorized expenses"

(A) includes

(i) the depreciation and maintenance of equipment used exclusively in an activity permitted under AS 05.15;

(ii) the printing of raffle tickets;

(iii) advertising;

(iv) utilities, maintenance, property taxes, insurance, and depreciation of the portion of a building, together with improvements, owned by the holder of the permit that is used for gaming activity;

(v) the lease or rental of property and facilities;

(vi) postage;

(vii) freight;

(viii) accounting services;

(ix) employee wages and payroll taxes;

(x) pull-tab taxes under AS 05.15.184;

(xi) janitorial services for the premises;

(xii) food for player consumption on the premises provided free of charge;

(xiii) legal and consulting services, if directly related to the conduct of an authorized activity under AS 05.15 or this chapter;

(xiv) door prizes;

(xv) interest on allowable loans; and

(xvi) other amounts allowed by generally accepted accounting principles as modified by AS 05.15 and this chapter;

(B) does not include

(i) gifts to members and players;

(ii) membership fees;

(iii) vehicle cost and expenses;

(iv) fees not directly related to the conduct of the authorized activity;

(v) entertainment;

(vi) tobacco products and alcoholic beverages;

(vii) transportation of players;

(viii) child care or babysitting;

(ix) promotional items;

(x) lobbying expenses;

(xi) for purposes of AS 05.15.165(b), the amount of otherwise authorized expenses that exceed the limitations provided in AS 05.15.160(c) and (d);

(xii) an amount paid for expenses other than goods and services directly connected to the conduct of the gaming activities if a legal obligation does not exist to make payment;

(xiii) general administrative or other overhead not related to gaming;

(xiv) per diem or stipends to members, including board members and officers, to attend organizational meetings in their own communities; and

(xv) other expenditures not directly related to the gaming activities;

(4) "cash prizes" include

(A) currency and coinage of the United States or a foreign country;

(B) gold, silver, and other precious metals;

(C) negotiable instruments including checks, money orders, stocks, bonds, and other securities; and

(D) gift certificates redeemable for cash;

(5) "direct relative" means the individual's spouse or spousal equivalent, parent, mother-in-law, father-in-law, brother-in-law, sister-in-law, brother, sister, child, or stepchild;

(6) "door prize" means a prize awarded in a drawing for which no consideration is provided by any of the participants;

(7) "electronic bingo paper" means an electronic device that replicates a traditional bingo card as described in 15 AAC 160.570(b)(3) and that is not capable of being connected to a random number generator, or of being played without the direct participation of a player in a bingo game;

(8) "financial interest" for a person means the person or the person's direct relative has an ownership interest in, or receives a financial benefit from an asset; for purposes of this chapter, a person has a financial interest in a corporation if the person or the person's direct relative owns 10 percent or more of the outstanding stock, or is an officer or director, of a corporation that owns or receives benefit from an asset;

(9) "flare card" means a printed card or sheet that is provided by a pull-tab manufacturer with a pull-tab game;

(10) "gift"

(A) means a voluntary transfer of something of value for which no consideration is received;

(B) includes an item given as a promotion or inducement;

(C) does not include a donation provided to a charitable organization to be used by that organization to support its charitable mission, if the donation has no effect on gaming and is not for the benefit of an official representative of the organization;

(11) "hard card" means a reusable bingo card;

(12) "ideal gross receipts" means the amount of receipts that would be received if each pull-tab in a series was sold at face value;

(13) "licensee" means a person that holds a valid operator's license under AS 05.15.122, pull-tab manufacturer's license under AS 05.15.181, or pull-tab distributor's license under AS 05.15.183;

(14) "manager of gaming" means the person responsible for the conduct of gaming by a permittee or multiple-beneficiary permit;

(15) "non-gaming source" means a source of income from activities not regulated by AS 05.15 or this chapter;

(16) "nonprofit trade association" means an association of merchants, craftsmen, or businesses in a particular trade or industry that is organized for the promotion of the common interest of the trade or industry and that operates without profit to its members;

(17) "notice of violation" means a written notice by the department to a permittee, licensee, or vendor that a violation of AS 05.15 or this chapter has occurred or may occur;

(18) "outboard motor association" means an association that operates without profit to its members and is organized primarily to promote power-boat racing and the use of power boats;

(19) "permit" means a permit issued by the department under AS 05.15.020 or a multiple-beneficiary permit under AS 05.15.100(d);

(20) "permittee" means an entity or group of entities holding a permit;

(21) "primary gaming location" means a location used primarily for the conduct of a gaming activity;

(22) "prohibited financial interest" means a prohibited conflict of interest under this chapter;

(23) "self-directed permit" means a qualified organization or municipality that conducts an authorized activity under its own permit;

(24) "spousal equivalent" means a person who is cohabiting with another person in a relationship that is like a marriage but that is not a legal marriage;

(25) "validated bingo sheet" means a date-stamped bingo sheet or bingo card.

(26) "animal classic" has the meaning given in AS 05.15.690;

(27) "chicken contest" means a game of chance in which prizes are awarded for the correct guess concerning an activity involving chicken manure and

(A) a numbered grid; or

(B) a lettered grid;

(28) "rat race" means a game of chance in which prizes are awarded for the correct guess of which numbered or colored hole on a wheel a rat, hamster, gerbil, or other rodent enters as the wheel is slowly rotated;

(29) "bucket or basket raffle" means a raffle in which

(A) a bucket or basket is placed in front of each of two or more prizes;

(B) a player buys dual roll tickets, with the option of placing one of each ticket pair in the bucket or basket of choice for drawing for the indicated prize; and

(C) the player may receive tickets only at the event, even if the ticket price is paid in advance;

(30) “calendar raffle” means a raffle in which a player buys a calendar with an attached raffle ticket stub, and where the player submits the stub for deposit in a drawing container, with drawings to be conducted on multiple dates, as stated in the schedule provided with the calendar;

(31) “progressive raffle” means a raffle in which

(A) the drawing is made from a pool consisting of the entire list of members of the permittee organization;

(B) if the person whose member number is drawn purchased a ticket for that particular drawing, that person wins the raffle prize amount, consisting of the prize money accumulated since the last winning member number was drawn; and

(C) if the person drawn did not purchase a ticket for that particular drawing, there is no winner for that drawing and the prize is added to the prize to be awarded at the next regular drawing in the progressive raffle;

(32) “split-the-pot raffle” means a raffle where the prize is 50 percent of the gross receipts raised in selling tickets;

(33) “coin board” means a game board with legal tender or commemorative coins that is played in conjunction with a pull-tab game, in which some pull-tabs are designated in advance as winners of

(A) one of the coins; and

(B) the item or amount of cash described in the space on the board behind the coin awarded to the winner;

(34) “point of sale system” means a computerized system that is used in conjunction with the sale of bingo cards, electronic bingo paper, or pull-tabs to generate sales records and data, and to enhance sales security and cash control;

(35) "pull-tab dispensing device" means a mechanical or electronic device that dispenses pull-tab games, may be connected to a cash register or a point-of-sale system, and cannot accept money or other forms of payment for the pull-tabs dispensed;

(36) "seal card" means a board or placard that is played in conjunction with a pull-tab game and that contains one or more seals that, when removed or opened, reveal designated winning numbers, letters, or symbols;

(37) “supervisor” means a person who directs subordinate employees, under the authority of the employer, in the conduct of activities under AS 05.15 and this chapter. (Eff. 7/30/94, Register 131; am 11/10/96, Register 140; am 1/1/2003, Register 164; am 12/18/2004, Register 172; am 9/3/2005; Register 175; am 6/22/2008, Register 186)

Authority:	AS 05.15.020	AS 05.15.130	AS 05.15.181
	AS 05.15.060	AS 05.15.160	AS 05.15.183
	AS 05.15.112	AS 05.15.165	AS 05.15.184
	AS 05.15.122	AS 05.15.180	AS 05.15.690

ALASKA STATUTES

FOR REFERENCE ONLY

Section 11.66.200. Gambling. (a) A person commits the offense of gambling if the person engages in unlawful gambling.

(b) It is an affirmative defense to a prosecution under this section that the defendant was a player in a social game.

(c) Gambling is a violation for the first offense. Gambling is a Class B misdemeanor for the second and each subsequent offense.

Sec. 11.66.210. Promoting gambling in the first degree. (a) A person commits the crime of promoting gambling in the first degree if the person promotes or profits from an unlawful gambling enterprise.

(b) Promoting gambling in the first degree is a Class C felony.

Sec. 11.66.220. Promoting gambling in the second degree. (a) A person commits the crime of promoting gambling in the second degree if the person promotes or profits from unlawful gambling.

(b) Promoting gambling in the second degree is a Class A misdemeanor.

Sec. 11.66.230. Possession of gambling records in the first degree. (a) A person commits the crime of possession of gambling records in the first degree if, with knowledge of its contents or character, the person possesses a gambling record used or intended to be used in the operation or promotion of an unlawful gambling enterprise.

(b) Possession of gambling records in the first degree is a Class C felony.

Sec. 11.66.240. Possession of gambling records in the second degree. (a) A person commits the crime of possession of gambling records in the second degree if, with knowledge of its contents or character, the person possesses a gambling record.

(b) Possession of gambling records in the second degree is a Class A misdemeanor.

Sec. 11.66.250. Affirmative defenses. (a) It is an affirmative defense in a prosecution under AS 11.66.230 that the gambling record was possessed by the defendant solely as a player.

(b) It is an affirmative defense in a prosecution under AS 11.66.230 or 11.66.240 that the gambling record

(1) was not used or intended to be used by the defendant in the operation or promotion of unlawful gambling;

(2) was used or intended to be used by the defendant in a social game.

Sec. 11.66.260. Possession of a gambling device. (a) A person commits the offense of possession of a gambling device if, with knowledge of the character of the device, the person manufactures, sells, transports, places, or possesses, or conducts or negotiates a transaction affecting or designed to affect ownership, custody, or use of, a gambling device knowing that the device is used or is to be used in unlawful gambling.

(b) It is an affirmative defense in a prosecution under this section that the gambling device possessed by the defendant was used or intended to be used only in a social game.

(c) Possession of a gambling device is a Class A misdemeanor.

Sec. 11.66.270. Forfeiture. If used in violation of AS 11.66.200—11.66.280, the following property shall be forfeited:

(1) a gambling device or gambling record;

(2) money, not found on the person, used as a bet or stake;

(3) money used as a bet or stake which is found on the person of one who conducts, finances, manages, supervises, directs, or owns all or part of an unlawful gambling enterprise.

Sec. 11.66.280. Definitions. In AS 11.66.200—11.66.280, unless the context requires otherwise,

(1) "contest of chance" means a contest, game, gaming scheme, or gaming device in which the outcome depends in a material degree upon an element of chance, notwithstanding that the skill of the contestants may also be a factor;

(2) "gambling" means that a person stakes or risks something of value upon the outcome of a contest of chance or a future contingent event not under the person's control or influence, upon an agreement or understanding that that person or someone else will receive something of value in the event of a certain outcome; "gambling" does not include

(A) bona fide business transactions valid under the law of contracts for the purchase or sale at a future date of securities or commodities and agreements to compensate for loss caused by the happening of chance, including contracts of indemnity or guaranty and life, health, or accident insurance;

(B) playing an amusement device that

(i) confers only an immediate right of replay not exchangeable for something of value other than the privilege of immediate replay; and

(ii) does not contain a method or device by which the privilege of immediate replay may be cancelled or revoked; or

(C) an activity authorized by the Department of Revenue under AS 05.15;

(3) "gambling device" means any device, machine, paraphernalia, or equipment that is used or usable in the playing phases of unlawful gambling, whether it consists of gambling between persons or gambling by a person involving the playing of a machine; "gambling device" does not include

(A) lottery tickets, policy slips, or other items used in the playing phases of lottery or policy schemes; or

(B) an amusement device as described in (2)(B) of this section;

(4) "gambling enterprise" means a gambling business that

(A) includes five or more persons who conduct, finance, manage, supervise, direct, or own all or part of the business;

(B) has been or remains in substantially continuous operation for a period in excess of 30 days or has a gross income of $2,000 or more in any single day; and

(C) is not a municipality or a qualified organization under AS 05.15.690, except that, for purposes of this paragraph, no application for a license under AS 05.15 is required to be considered a qualified organization;

(5) "gambling record" means any writing or paper of a kind commonly used in the operation or promotion of unlawful gambling and includes lottery tickets, policy slips, or other writings or papers used in the playing phases of lottery or policy schemes;

(6) "player" means a person who engages in gambling solely as a contestant or bettor, believing that the risk of losing and the chances of winning are the same for all participants except for the advantages of skill and luck, without receiving or becoming entitled to receive any profit from gambling other than personal gambling winnings and without otherwise rendering any material assistance to the establishment, conduct, or operation of the particular gambling activity, except that, for purposes of this paragraph, a person who gambles at a social game on equal terms with the other participants does not "otherwise render material assistance" to the establishment, conduct, or operation by performing, without fee or remuneration, acts directed towards the arrangement or facilitation of the game, such as inviting persons to play, permitting the use of premises for the game, or supplying cards or other equipment used in the game;

(7) "profits from gambling" means that a person, acting other than as a player, accepts or receives money or other property under an agreement or understanding with another person by which the person participates or is to participate in the proceeds of gambling;

(8) "promoting gambling" means that a person, acting other than as a player, engages in conduct that materially aids any form of gambling; conduct of this nature includes

(A) conduct directed toward the

(i) creation or establishment of the particular gambling activity or acquisition or maintenance of premises, paraphernalia, equipment, or apparatus used in the gambling;

(ii) conduct of the playing phases of gambling; or

(iii) arrangement of the financial or recording phase of gambling or toward any other phase of its operation; or

(B) having control or right of control over premises that are used with the defendant's knowledge for purposes of gambling and permitting the gambling to occur or continue without making an effort to prevent its occurrence or continuation;

(9) "social game" means gambling in a home where no house player, house bank, or house odds exist and where there is no house income from the operation of the game;

(10) "something of value" means any money or property; any token, object, or article exchangeable for money or property; and any form of credit or promise directly or indirectly contemplating transfer of money or property or of an interest in money or property or involving extension of a service, entertainment, or privilege of playing at a game or scheme without charge;

(11) unlawful" means not specifically authorized by law.

TAX DIVISION, GAMING UNIT
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Ordinary, necessary and reasonable	AS 05.15.160(a)

Games: Must be in statute or predate 1 January 1959 to be allowable	AS 05.15.180(b)
Proof of activity--burden on permittee	15 AAC 160.990
Authorizing Permittee defined	AS 05.15.690(3)
Authority to require additional material in application	15 AAC 160.080
Bad checks may not be charged to permittee by operator	15 AAC 160.270(c)(1)
Ban on: airwaves use to promote or conduct a gaming activity [with some exceptions]	AS 05.15.640
Activity during delinquency includes sales by distributors to delinquent permittee/operator	15 AAC 160.963
Charitable gaming in the city or village	AS 05.15.620
Operators by a municipality	AS 05.15.124
Pull-tabs in the city or village	AS 05.15.620
Vendors by a municipality	AS 05.15.124
Bank account for permittee and operator receipts and disbursements; three-day deposit time limit	15 AAC 160.820(a)
Delayed deposit allowable upon showing cause to the Department and resulting permission	15 AAC 160.800(e)
Account name must include "gaming"	15 AAC 160.820(a)
Checks must be two-signature, but for permit renewal fees, 1% additional fee, penalty, interest	15 AAC 160.820(b)
Interest earned is subject to AS 05.15.150 use restrictions	15 AAC 160.820(d)
May not use pre-signed checks or signature stamp	15 AAC 160.820(c)
Must have check-writing privileges	15 AAC 160.820(a)
Signatories must be Alaska residents and natural persons	15 AAC 160.820(b)
Third-party checks may not be accepted by a permittee as payment for gaming participation	15 AAC 160.800(f)
Bingo: Accessories sales not part of gross receipts	15 AAC 160.510(a)
Admission charge determined by permittee or operator	15 AAC 160.600€
Advertising	15 AAC 160.560(c)
Age limit--19 years old	AS 05.15.180(f)
Alcohol prohibited	15 AAC 160.500(a)
Braille bingo cards may be reserved	15 AAC 160.590(b)
Call of number for bingo to be completed	15 AAC 160.590(*l*)
Caller may not play bingo, though permittee may allow other employees to play bingo	15 AAC 160.500(b)
Cards: May not be discounted, sold on credit or given free	15 AAC 160.510(a)
May not be reserved for players; exceptions	15 AAC 160.510(c)
Electronic bingo paper may not be reserved	15 AAC 160.510(g)
Price set by permittee or operator	15 AAC 160.510(a)
Must be same for all cards, paper or electronic, to all players	15 AAC 160.510(a)
Sales	15 AAC 160.510
Cash prize and non-cash prizes must be receipted before delivery to winner	15 AAC 160.610(a)
Cash register required if gross receipts reach $100,000	15 AAC 160.520
Conduct of Bingo Games	15 AAC 160.590
Braille cards	15 AAC 160.590(b)
Fraud and deceit prohibited	15 AAC 160.590(a)
Consecutive sessions must be separated by at least one hour	15 AAC 160.580(e)
Defined	AS 05.15.690(4)
Defined	15 AAC 160.600(e)(2)
Disclosure of prizes and procedures	15 AAC 160.560
Employee: Identification tags	15 AAC 160.630
May play bingo where employed (non-operator), if house rules allow, but caller may not play	15 AAC 160.500(b)
Equipment: Defined	15 AAC 160.570(a)
Braille cards	15 AAC 160.590(b)
Electronic bingo paper: Authorized	15 AAC 160.570(e)
Defined	15 AAC 160.995(7)
Other devices prohibited	AS 05.15.180(a)
Flashboard malfunction--must be repaired before next session use	15 AAC 160.570(c)
Sale of, part of gross receipts	AS 05.15.690(25)
Floor sales of bingo paper--paper sold is its own receipt	15 AAC 160.520(c)
Free or discounted cards prohibited	15 AAC 160.510(a)
Gross receipts: for bingo do not include sale of accessories	15 AAC 160.600(e)
Include sale of equipment, supplies and other accessories, but see above for bingo	AS 05.15.690(25)
Hard card use prohibited if gross receipts in prior year exceeded $350,000	15 AAC 160.510(d)
House players prohibited for: Operator	AS 05.15.165(f)
Permittee or operator	15 AAC 160.938
House rules: May bar or allow permittee bingo employees to play bingo, but the caller may not play	15 AAC 160.500(b)
Must be posted	15 AAC 160.560(d)
Instant Bingo cards prohibited	15 AAC 160.570(f)
Number call completed	15 AAC 160.590(*l*)

See Abbreviation Key at end.

Ownership of gaming items	15 AAC 160.300
Prizes: Limits: Annual limit not to exceed 85% of bingo gross receipts	15 AAC 160.600(c)
Limit not reduced if operator contract terminated by permittee for non-use [non-bingo]	15 AAC 160.220(c)
Limit not reduced if operator contract terminated by permittee for non-use [bingo]	15 AAC 160.600(b)
Single game--$1,000, including cash and merchandise	15 AAC 160.620(a)
Single session--$5,000, including cash and merchandise	15 AAC 160.620(a)
Without operator--$840,000 per year, including cash and merchandise	15 AAC 160.600(a)
With operator--$660,000 per year, including cash and merchandise	15 AAC 160.600(b)
Must be fully awarded by the end of the bingo session	15 AAC 160.590(n)
Payout defined	15 AAC 160.600(e)(1)
Receipts to winners	15 AAC 160.610
MBP annual bingo prize limit is the number of members times $840,000	15 AAC 160.600(a)
Merchandise prize value is FMV--usually what was paid for it at arm's length	15 AAC 160.620(a)
Prize receipt required for all prizes	15 AAC 160.610(a)
Procedures	15 AAC 160.590
Prohibited with alcohol	15 AAC 160.500(a)
Receipts to players for admission	15 AAC 160.520
Cash receipt--from a cash register	15 AAC 160.530
Cash register requirements	15 AAC 160.530
Floor sales of bingo paper--paper sold is its own receipt	15 AAC 160.520(c)
Sales receipt: Issue; may be either cash register receipt or floor-sold bingo sheet	15 AAC 160.520(a)
Retain for three years from issue date	15 AAC 160.520(a)
Required to claim bingo prize	15 AAC 160.520(d)
Session: consecutive sessions separated by at least one hour break	15 AAC 160.580(e)
Limited to: 14 per month without operator	15 AAC 160.580(a)
11 per month with operator	15 AAC 160.580(a)
May not exceed 35 games	15 AAC 160.580(c)
Multiple-beneficiary permit session limits	15 AAC 160.580(b)
Records	15 AAC 160.625
Validated bingo sheet: defined	15 AAC 160.995(25)
Winner with subsequent call defined	15 AAC 160.590(b)(l)
Bond, operator	15 AAC 160.200
Amount--$25,000 per permittee up to $100,000	AS 05.15.122(b)(5)
Changed--operator must notify Department	AS 05.15.167(c)
Change in form may be required by Department	15 AAC 160.200
Demand upon bond or security	15 AAC 160.320
Forfeiture to pay fees, net proceeds, interest, penalty	AS 05.15.167(b)
Lost or cancelled--operator must inform Department	AS 05.15.167(c)
Must be payable to Department	AS 05.15.167(a)
Real property may substitute for bond--conditional; equity must be twice appraised amount	15 AAC 160.030(b)(3)(A)
Must be appraised for value every five years	15 AAC 160.030(b)(4)
Release of bond or security--conditions	15 AAC 160.330
Requirement for pull-tab game with secondary prize--$250,000 additional bond	AS 05.15.187(g)
Books and records must conform to GAAP for bingo and pull-tabs--accrual accounting for AFS	15 AAC 160.830(a)
Inspection	15 AAC 160.980
Braille bingo cards	15 AAC 160.590(b)
Breach of contract grounds for revocation or suspension	AS 05.15.170(a)(2)
Broadcast, use of--see Airwaves	
Broadcasting defined	AS 05.15.640(c)(1)
Bucket or basket raffle; may use roll tickets; limitations	15 AAC 160.656(a)(1)
Defined	15 AAC 160.995(29)
House rules must be prominently posted	15 AAC 160.656(e)
Building expenses	15 AAC 995(3)(A)(iv)
Depreciation--limited to straight line	15 AAC 160.790
Utilities	15 AAC 995(3)(A)(iv)
CPA review: Of operator records annually	AS 05.15.165(e)
CPA required; required elements	15 AAC 160.310
Date required	AS 05.15.165(e)
MBP must also have	15 AAC 160.310(a)
Cabbage classic authorized	AS 05.15.100(a)
Also	AS 05.15.115(c)
Also	AS 05.15.180(b)
Defined	AS 05.15.690(5)

Calcutta pool: Allowed	AS 05.15.180
Auction required to win right to bet on a competitor	AS 05.15.690(6)
Defined	AS 05.15.690(6)
Horse racing excluded from allowable events on which a Calcutta may be held	AS 05.15.690(6)
Limited	AS 05.15.180(h)
Age of better or competitor on whom a bet is placed--at least 18	AS 05.15.180(h)
Age of worker--at least 18	15 AAC 160.715(f)
Prize and expense limit--50% of gross receipts	AS 05.15.160(e)
Operator may not conduct	AS 05.15.100(c)
Prize receipt required for prizevalue of $50 or more	15 AAC 160.715(e)
Regulated	15 AAC 160.715
Report required	AS 05.15.080(c)
Calendar raffle	15 AAC 160.656(b)
Defined	15 AAC 160.995(30)
House rules must be prominently posted	15 AAC 160.656(e)
Call of number for bingo to be completed	15 AAC 160.590(*l*)
Cancellation of Permits Based on Unlawful Provision	AS 05.15.600
Canned Salmon Classic defined	AS 05.15.690(7)
Cards, bingo, may not be reserved; exceptions	15 AAC 160.510(c)
Cards, dice and wheels may not be used	AS 05.15.180(a)
Cash prizes defined	15 AAC 160.995(4)
Cash register required for bingo if gross receipts are over $100,000	15 AAC 160.520(b)
Charitable gaming ban by municipality	AS 05.15.620
Charitable Organization defined	AS 05.15.690(8)
Change: Application data--use amended application form	15 AAC 160.070(a)
Location by: Operator--insurance for location	AS 05.15.165(d)
Operator--notify Department and local jurisdiction within ten days	AS 05.15.030(c)
Permittee--notify Department and local jurisdiction within ten days	AS 05.15.030(c)
Name/Legal status	15 AAC 160.070(a)
Operator bond or security	15 AAC 160.200
Also	AS 05.15.165(d)
Return or destroy old permit/license/registration to Department upon receipt of new	15 AAC 160.070(c)
Checking account: Checks may not be drawn to cash or fictitious payee	15 AAC 160.820(c)(2)
Account name must include "gaming"	15 AAC 160.820(a)
Deposit all gaming proceeds	15 AAC 160.820(a)
Expenses paid by check	15 AAC 160.830(f)
May not use pre-signed checks or signature stamp	15 AAC 160.820(c)
Separate account for gaming funds	15 AAC 160.820(a)
Signatories must be Alaska residents and natural persons	15 AAC 160.820(b)
Two signatures required on all checks, but for permit renewal fees, 1% additional fee, penalty, interest	15 AAC 160.820(b)
Chicken contest authorized	AS 05.15.100(a)
Application	15 AAC 160.675
Defined	AS 05.15.690(2)(B)
Also	15 AAC 160.995(27)
Operation	15 AAC 160.675(b)
Classic, as defined in AS 05.15.690, is exempt from airwaves promotion ban	AS 05.15.640(a)
Coin board; coin in the board is valued at face value	15 AAC 160.470(n)
Defined	15 AAC 160.995(33)
Unclaimed prizes go to buyer of last pull-tab in the game	15 AAC 160.470(m)
Coin-operated machines not allowed	AS 05.15.180(a)
Civic or Service Organization defined	AS 05.15.690(9)
Commissioner: May require additional eligibility items	AS 05.15.130
Powers of: Action in violation of statute or regulation: stop order	AS 05.15.610
Issues permit if not detrimental to public good	AS 05.15.140(a)
Issues multiple-beneficiary permit if not detrimental to public good	AS 05.15.145(a)
Compensation: Employees--must be reasonable, and is for personal services rendered in gaming activity	AS 05.15.160(b)
Operator--is for personal services only	AS 05.15.160(a)
For personal services only	15 AAC 160.230
Conduct of: Gaming on the airwaves prohibited, but for non-commercial broadcast stations or networks	AS 05.15.640(b)
Promotion of any gaming activity allowed on any Internet format	AS 05.15.640(a)
Statute change annulled 15 AAC 160.945(b)	CSHB 245, 2012
Conflict of interests: Employees, manager or owner engaged in sale of pull-tabs	AS 05.15.187(h)
Employees may play permittee's bingo games where they work if permittee allows, except for caller	15 AAC 160.500(b)

See Abbreviation Key at end.

Insider information use prohibited in sale of pull-tabs	AS 05.15.170(a)(5)
Prohibited, grounds for action	15 AAC 160.880(a)(12)
Defined	15 AAC 160.954(b)
Persons affected	15 AAC 160.954(e)
Also	15 AAC 160.954(f)
Related party transactions, some, allowed	15 AAC 160.954(c)
Construction standards for pull-tabs--must conform to NAGRA standards	15 AAC 160.370
Consultant or fundraiser defined	AS 05.15.690(22)
Contestants in fish derbies must abide by permittee rules	15 AAC 160.690(a)
Contest of Skill defined	AS 05.15.690(8)
Contracts between permittee and: Operators	AS 05.15.115(a)
Department approval is to form only	15 AAC 160.220(d)
Must be specific	AS 05.15.115(b)
Only one operator at a time for a given activity	AS 05.15.115(c)
Terms	15 AAC 160.220
Termination--restoration of prize limits upon demonstration of permit non-use	15 AAC 160.220(c)
Vendors	15 AAC 160.340
Contributions of capital; gifts and loans	15 AAC 160.363
MBPs	15 AAC 160.363(b)
Permittees	15 AAC 160.363(a)
Convicted felon/gambling violation: Employment prohibited	AS 05.15.105
Grounds for revocation/denial of operator license	AS 05.15.105
May not make gift to a permittee	15 AAC 160.363(a)(3)
May not make gift to an MBP	15 AAC 160.363(c)(3)
Reinstatement of eligibility	15 AAC 160.992
Copy of procedures, statutes and regulations required on premises	15 AAC 160.940
Counterfeit pull-tab: Detection method to be disclosed to Department by manufacturer	15 AAC 160.370(d)
Must be identifiable	15 AAC 160.370(d)
Crane classic--Allowed	AS 05.15.180
Defined	AS 05.15.690(11)
Regulation	15 AAC 160.717
Credit: May not be extended to players by operator	AS 05.15.165(f)
Forbidden, by permittees and operators	15 AAC 160.938
Sales of bingo cards on credit prohibited	15 AAC 160.510(a)
Criminal conviction: Bar to participation in gaming as supervisor or manager	AS 05.15.105
Criminal history check required	15 AAC 160.934
Notice to Department by applicant, permittee, licensee or vendor	15 AAC 160.900
Current address for bingo and pull-tab activities and gaming records storage must be filed with Department	15 AAC 160.075
Deceit or fraud--grounds for action	15 AAC 160.880(a)(15)
Deep Freeze Classic defined	AS 05.15.690(12)
Defaced pull-tab tickets may not be sold	15 AAC 160.470(b)
Winning pull-tabs of $50 or more must be defaced or punched immediately after redemption	15 AAC 160.470(i)
Defective pull-tabs may be withdrawn from play	AS 05.15.187(d)
Also	15 AAC 160.490(8)
Also if lost, stolen, or damaged	15 AAC 160.490(4)
Definitions: Regulation	15 AAC 160.995
Statute	AS 05.15.690
Adjusted Gross Income	AS 05.15.690(1)
Advisory notice	15 AAC 160.995(1)
Affiliate	15 AAC 160.995(2)
Animal classics	AS 05.15.690(2)
Animal classics	15 AAC 160.995(26)
Chicken contest	AS 05.15.690(2)(B)
Chicken contest	15 AAC 160.995(27)
Rat race	AS 05.15.690(2)(A)
Rat race	15 AAC 160.995(28)
Authorized: Activities	AS 05.15.100(a)
Activities	AS 05.15.115(b)
Activities	AS 05.15.180(b)
Expenses	15 AAC 160.995(3)(A)
Authorizing Permittee	AS 05.15.690(3)
Bingo	AS 05.15.690(4)
Activity	15 AAC 160.600(e)(2)

Equipment	15 AAC 160.570(a)
Gross receipts	15 AAC 160.600(e)
Hard card	15 AAC 160.995(11)
Prize payout	15 AAC 160.600(e)(1)
Validated sheet	15 AAC 160.995(25)
Broadcasting, types included	AS 05.15.640(c)(1)
Bucket or basket raffle	15 AAC 160.995(29)
Cabbage classic	AS 05.15.690(5)
Calcutta pool	AS 05.15.690(6)
Calendar raffle	15 AAC 160.995(30)
Canned Salmon Classic	AS 05.15.690(7)
Cash prizes	15 AAC 160.995(4)
Charitable Organization	AS 05.15.690(8)
Chicken Contest	AS 05.15.695(2)(B)
Civic or Service Organization	AS 05.15.690(9)
Coin board	15 AAC 160.995(33)
Conflict of Interest	AS 05.15.954(b)
Consultant or Fundraiser	AS 05.15.690(22)
Contest of Chance	AS 11.280(1)
Contest of Skill	AS 05.15.690(10)
Crane Classic	AS 05.15.690(11)
Deep Freeze Classic	AS 05.15.690(12)
Department	AS 05.15.690(13)
Direct relative	15 AAC 160.995(5)
Dissolution clause	15 AAC 160.020(a)(5)
Distribute	AS 05.15.690(14)
Dog Mushers' Association	AS 05.15.690(15)
Dog Mushers' contest	AS 05.15.690(16)
Door prize	15 AAC 160.995(6)
Educational Organization	AS 05.15.690(17)
Electronic Bingo Paper	15 AAC 160.995(7)
Employee of permittee, operator, MBP or vendor	15 AAC 160.190(c)
Established village	AS 05.15.690(18)
Expenses: Ordinary, necessary and reasonable	15 AAC 160.995(3)
Authorized	15 AAC 160.995(3)(A)
Unauthorized	15 AAC 160.995(3)(B)
Financial interest	15 AAC 160.995(8)
Fishing Derby Association	AS 05.15.690(19)
Fish Derby	AS 05.15.690(20)
Flare Card	15 AAC 160.995(9)
Fraternal Organization	AS 05.15.690(21)
Fund raiser or consultant	AS 05.15.690(22)
Gambling: Affirmative defenses	AS 11.66.250
Defined	AS 11.66.280(2)
Definitions	AS 11.66.280
Device	AS 11.66.280(3)
Enterprise	AS 11.66.280(4)
Forfeiture	AS 11.66.270
Gambling, three elements of	AS 11.66.280(2)
Player	AS 11.66.280(6)
Possession of gambling device	AS 11.66.260
Profits	AS 11.66.280(7)
Promotion: First degree, defined	AS 11.66.210
Second degree, defined	AS 11.66.220
Record	AS 11.66.280(5)
Records possession: First degree	AS 11.66.230
Second degree	AS 11.66.240
Social Game	AS 11.66.280(9)
Something of Value	AS 11.66.280(10)
Gift	15 AAC 160.995(10)
Item discounted substantially below FMV is a gift	15 AAC 160.800(b)
Goose Classic	AS 05.15.690(23)
Governing body	AS 05.15.690(24)

See Abbreviation Key at end.

Gross Receipts	AS 05.15.690(25)
Bingo	15 AAC 160.600(e)
Hard Card	15 AAC 160.995(11)
Ice Classic	AS 05.15.690(26)
Ideal Gross Receipts	15 AAC 160.995(12)
Ideal Net	AS 05.15.690(27)
Internet	AS 05.15.640(c)(2)
Internet communication	AS 05.15.640(c)(3)
King Salmon Classic	AS 05.15.690(28)
Labor Organization	AS 05.15.690(29)
Licensee	15 AAC 160.995(13)
Lottery or raffle	AS 05.15.690(41)
Manager of gaming	15 AAC 160.995(14)
Managerial or supervisory capacity	AS 05.15.690(30)
Mercury Classic	AS 05.15.690(31)
Municipality [removed]	
Mushing sweepstakes--no longer authorized	
Non-gaming source	15 AAC 160.160(15)
Net Proceeds	AS 05.15.690(32)
Nonprofit Trade Association	15 AAC 160.995(16)
Notice of Violation	15 AAC 160.995(17)
Numbers Wheel	AS 05.15.690(33)
Operator	AS 05.15.690(34)
Outboard Motor Association	15 AAC 160.995(18)
Permit	15 AAC 160.995(19)
Permittee	AS 05.15.690(35)
Permittee	15 AAC 160.995(20)
Player	AS 11.66.280(6)
Point of sale system	15 AAC 160.995(34)
Police or Fire Department and Company	AS 05.15.690(36)
Political Organization	AS 05.15.690(37)
Primary Gaming Location	15 AAC 160.995(21)
Prize Payout [Bingo]	15 AAC 600(e)(1)
Profits from Gambling	AS 11.66.280(7)
Progressive raffle	15 AAC 160.656(c)
Progressive raffle	15 AAC 160.995(31)
Prohibited Financial Interest	15 AAC 160.995(22)
Pull-tab Game	AS 05.15.690(38)
Pull-tab dispensing device	15 AAC 160.995(35)
Purchase inducement programs defined, prohibited	15 AAC 160.942
Qualified Organization	AS 05.15.690(39)
Race Classic	AS 05.15.690(40)
Raffle or lottery	AS 05.15.690(41)
Rain Classic	AS 05.15.690(42)
Rat Race	AS 05.15.690(2)(A)
Religious Organization	AS 05.15.690(43)
Salmon Classic	AS 05.15.690(44)
Seal card	15 AAC 160.995(36)
Self-directed permit	15 AAC 160.995(23)
Series	AS 05.15.690(45)
Snow Classic	AS 05.15.690(49)
Snow Machine Classic	AS 05.15.690(46)
Social Game	AS 11.66.280(9)
Something of Value	AS 11.66.280(10)
Split-the-pot raffle	15 AAC 160.995(32)
Spousal Equivalent	15 AAC 160.995(24)
Supervisor	15 AAC 160.995(37)
Supervisory or Managerial Capacity	AS 05.15.690(30)
Unauthorized expenses	15 AAC 160.995(3)(B)
Unlawful	AS 11.66.280(11)
Validated bingo sheet	15 AAC 160.995(25)
Vendor	AS 05.15.690(47)
Veterans' Organization	AS 05.15.690(48)

See Abbreviation Key at end.

Delinquent: Payments made with forfeited operator bond	AS 05.15.167(b)
Reports/fees--no gaming activity may occur until they are filed/paid	AS 05.15.095(b)
Ban; includes sales to delinquent permittees and operators	15 AAC 160.963(c)
Denial/suspension/revocation grounds--permits, licenses, registrations	15 AAC 160.880
Denial of a permit or license	15 AAC 160.110
Application	15 AAC 160.886
Hearing request upon denial	15 AAC 160.110(a)
Also	15 AAC 160.910
Department: Consideration of local government unit protest	15 AAC 160.090
Defined	AS 05.15.690(13)
Forms used for permittee annual report	15 AAC 160.850
Forms used for permittee quarterly report	15 AAC 160.840
May approve all pull-tab designs	15 AAC 160.390
May decide individual need of operator license	15 AAC 160.190(a)
May inspect premises, books and records	15 AAC 160.980
May issue: Distributor license	AS 05.15.183(b)
Manufacturer license	AS 05.15.181(b)
Operator license	AS 05.15.122(b)
May require eligibility proof for permit	AS 05.15.140(a)
Deposit gaming funds in gaming bank account	15 AAC 160.820(a)
Depreciation--limited to straight-line; time periods for asset types	15 AAC 160.790(a)
Permittee or MBP may elect to expense if expense limits observed	15 AAC 160.790(b)
Destroy or return to the Department noncurrent permit, license or vendor registration	15 AAC 160.070(c)
Destruction of pull-tabs--limited	15 AAC 160.490
Detection method of counterfeit pull-tabs revealed to Department by manufacturer	15 AAC 160.370(d)
Dice, wheels and cards may not be used	AS 05.15.180(a)
Direct Relative defined	15 AAC 160.995(5)
Disclosure of prohibited financial interest required on permit application	AS 05.15.140(b)(2)
Discount of bingo cards prohibited	15 AAC 160.510(a)
Dispensing device for pull-tabs may be used; limitations	15 AAC 160.470(l)
Display of permit required	15 AAC 160.110(b)
Disposition of funds: Limited by suspension/revocation of permit/license/registration	15 AAC 160.890
Disqualification for certain crimes	AS 05.15.105
Termination of disqualification	15 AAC 160.992
Dissolution clause required in by-laws as part of permit application	15 AAC 160.020(a)(5)
Distribute defined	AS 05.15.690(14)
Distribution of pull-tabs by manufacturer only to distributor	AS 05.15.181(d)
Distribution of: Pull-tabs	AS 05.15.185
Licensed distributor	AS 05.15.183
Manufacturer	AS 05.15.181(d)
Also	15 AAC 160.410
Winning pull-tabs must be random in box[es]	15 AAC 160.380
Distributor: Addition/deletion of gaming activity--use amended application form	15 AAC 160.070(a)
Amended application form for application data changes	15 AAC 160.070(a)
Application for license	15 AAC 160.050
Supplemental information	15 AAC 160.080
Age and residency requirements	15 AAC 160.050(c)/(d)
Criminal history check required	15 AAC 160.934
Invoice must show price of each sale, net of any discount	15 AAC 160.942(d)(1)
Also	15 AAC 160.942(e)(1)
Department consideration of local government unit protest	15 AAC 160.090
False statement in an application	15 AAC 160.880(a)(1)
Fax, email and web sites may be used among permittees and licensees; no public access	15 AAC 160.945(c)
Invoice to buyer to include certain minimum information	15 AAC 160.420(a)
Lease or sublease of facility used in conduct of gaming prohibited after 2003	15 AAC 160.954(b)(4)
License: Needed	AS 05.15.183
Not transferable	15 AAC 160.120
Surrender upon suspension or revocation	15 AAC 160.140
May not: Distribute directly to a vendor	AS 05.15.183(e)(3)
Sell to a delinquent permittee or operator	15 AAC 160.963(c)
Monthly report: Criteria	15 AAC 160.430
Must forward pull-tab labels to permittee	15 AAC 160.420(b)
Must pay 3% pull-tab tax to Department monthly	15 AAC 160.460(b)

See Abbreviation Key at end.

Must remit pull-tab tax collected with report	15 AAC 160.460(b)
Prohibited conflict of interest defined	15 AAC 160.954
Direct Relative defined	15 AAC 160.995(5)
Pull-tabs: License application requirements	15 AAC 160.050
Must give game invoice to permittee	15 AAC 160.420(a)
Point-of-sale systems must accept data from all games sold by all distributors	15 AAC 160.942(f)
Purchase must be paid by permittee within thirty days	15 AAC 160.450
Pull-tab labels must accompany game when distributed	15 AAC 160.420(b)
Purchase inducement programs defined, prohibited	15 AAC 160.942
Records retained for three years must include price paid for each pull-tab game	15 AAC 160.440(b)
Report monthly to Department	AS 05.15.083(d)
Report monthly to Department	15 AAC 160.430
Due date	15 AAC 160.183(d)
Report contents	15 AAC 160.440(a)
Tracking and accounting of pull-tab games purchased, sold, and in inventory	15 AAC 160.420(c)
Transfer of pull-tabs to another distributor allowed	AS 05.15.185(3)
Dog Musher's Association defined	AS 05.15.690(15)
Dog Mushers' Contest defined	AS 05.15.690(16)
Defined, including prizes	15 AAC 160.680(a)
Prizes awarded under permittee or operator rules	15 AAC 160.680(c)
Door prizes: Defined	15 AAC 160.995(6)
Limited to $20,000 per month per permittee *offered or awarded*	AS 05.15.180(d)
Limited to $20,000 per month per bingo hall *offered or awarded*	AS 05.15.180(e)
Permittee/MBP member may not pay expenses of operator/MBP	15 AAC 160.830(e)
Treated as an expense item	15 AAC 160.995(1)(A)(xiv)
Drop-shipment of pull-tabs prohibited	AS 05.15.183(c)
Drunk person may not buy pull-tabs	15 AAC 160.480(c)
Due date: Operator/MBP CPA review--28 February	AS 05.15.165(e)
Operator annual report to permittee	AS 05.15.087(c)
Operator monthly report to permittee	AS 05.15.087(a)
Operator quarterly report: to Department	AS 05.15.083(a)
To permittee	AS 05.15.087(b)
MBP annual report to Department	AS 05.15.083(a)
Report as operator	AS 05.15.145(d)
Permittee annual financial statement	AS 05.15.080(b)
Thirty-day extension	15 AAC 160.860(a)
Educational Organization defined	AS 05.15.690(17)
Electronic/mechanical aids prohibited to play pull-tabs	15 AAC 160.470(f)
Devices not allowed that are not expressly authorized by the Department	AS 05.15.180(a)
Electronic Bingo Paper: Authorized	15 AAC 570.(e)
Defined	15 AAC 160.995(7)
Elements of gambling: consideration, chance, prize [but not as elegantly worded]	AG Opinion 663-01-0183
Elements of gambling	AS 11.66.280(2)
Eligible for permit--only municipality or not-for-profit organization	AS 05.15.120
Email, fax and web sites may be used by permittees and licensees among themselves; no public access	15 AAC 160.945(c)
Embezzlement/theft: permittee/MBP rules for accounting if recovery involved	15 AAC 160.835(c)
Employee: Of permittee, MBP, operator or vendor defined	15 AAC 160.190(c)
Of operator may not play authorizing permittee's games	AS 05.15.165(f)
Of operator may not play authorizing permittee's pull-tab games	AS 05.15.187(h)
Of operator may not be a member in charge for an authorizing permittee	15 AAC 160.970(a)
Of permittee may not play permittee's bingo games if the permittee so decides	15 AAC 160.500(b)
Of registered vendor may not be a member in charge for contracting permittee	15 AAC 160.970(a)
Theft or fraud cannot be charged to permittee by operator	15 AAC 160.270(c)
Wages must be reasonable	AS 05.15.160(b)
Employment of prohibited person--grounds for action	AS 05.15.105(a)
Termination of prohibition	15 AAC 160.992
Equipment: Cards, wheels, dice, coin-operated machines, or other gambling equipment not allowed	AS 05.15.180(a)
Sale of, included in gross receipts	AS 05.15.695(21)
Essay contest to award property is not in our jurisdiction; call AG	AG's office
Established Village defined	AS 05.15.690(18)
Examination of books and records	AS 05.15.070
Inspection of books and records	15 AAC 160.980
Exceptions for persons prohibited from involvement in gaming	15 AAC 160.992

Expenses: Authorized, must be necessary and reasonable	AS 05.15.160(a)
Authorized, must be ordinary, necessary and reasonable	15 AAC 160.995(3)(A)
Advertising: Limited to 5% of AGI for each activity	15 AAC 160.780
Defined: must be ordinary, necessary and reasonable	15 AAC 160.995(3)
Depreciation limited to straight line; time periods for property types	15 AAC 160.790
Door prizes--see Door prizes above	15 AAC 160.995(6)
Other non-pull-tab activities--limited to 90% of AGI for the activity	AS 05.15.160(d)
Limited for operators and permittees	AS 05.15.160
Non-pull-tabs: 90% of AGI for bingo	AS 05.15.160(d)
Pull-tabs--70% of AGI from pull-tabs	AS 05.15.160(c)
Operator	AS 05.15.160
Paid by check only, except for prizes paid in cash or merchandise	15 AAC 160.830(f)
Permittees with an operator or MBP may not pay expenses of operator or MBP	15 AAC 160.830(e)
Refund of expense reduces reportable gaming expenses; rules	15 AAC 160.830(g)
Rental and wage expenses must be separately accounted by an operator	15 AAC 160.230
Transition from cash to accrual: expenses unreported in change will not be in net proceeds computation	15 AAC 160.830(h)
Unauthorized	15 AAC 160.995(3)(B)
Include expenses not authorized and authorized expenses in excess of AS 05.15160 caps	15 AAC 160.835(a)
Theft or fraud loss by operator employee also unauthorized expense	15 AAC 160.270(c)
Expiration of permit	AS 05.15.040
Extension of time to: File a report or annual review of financial records	15 AAC 160.860(a)
Get vendor statement concerning refund if extension does not prevent timely AFS filing	15 AAC 160.830(i)
Use net proceeds	AS 05.15.150(b)
Rules	15 AAC 160.822
Facility used to conduct gaming activity may not be leased or subleased by a distributor after 2003	15 AAC 160.954(b)(3)
Failure to, grounds for action: Alters a permit, license or registration	15 AAC 160.880(a)(5)
Allows an employee to violate AS 05.15 or 15 AAC 160	15 AAC 160.880(a)(7)
Allows another to use a permit, license or registration	15 AAC 160.880(a)(6)
Comply with AS 05.15 or 15 AAC 160	15 AAC 160.880(a)(7)
Immediate revocation involving net proceeds payment or expense limitation compliance	15 AAC 160.885(a)(1)
Cooperate with the Department	15 AAC 160.880(a)(2)
Engages in a transaction that violates 15 AAC 160.942, Purchase inducement programs	15 AAC 160.880(a)(23)
File reports timely	15 AAC 160.880(a)(8)
Immediate revocation	15 AAC 160.885(a)(2)
Give information or records	15 AAC 160.880(a)(10)
Has a prohibited conflict of interest	15 AAC 160.880(a)(12)
Make/keep books and records	15 AAC 160.880(a)(9)
Meet application requirements	15 AAC 160.880(a)(3)
Participates in transaction[s] that result in payment of less than 70% of ideal net to a permittee	15 AAC 160.880(a)(22)
Pay: Department	15 AAC 160.880(a)(4)
Distributor for pull-tabs	15 AAC 160.880(a)(11)
Minimum proceeds to permittee	AS 05.15.128(a)(2)
Net proceeds, or other amounts due, to permittee	15 AAC 160.880(a)(20)
Report AGI of at least 15% of annual gross receipts by operator	AS 05.15.128(a)(1)
Substantiate report	15 AAC 160.880(a)(2)
Use net proceeds properly	AS 05.15.150(a)
Immediate revocation	15 AAC 160.885(a)(4)
Uses other than volunteer member, employee, operator or vendor for gaming activity	15 AAC 160.880(a)(17)
Failure to file reports--no gaming activity until filed	AS 05.15.095(b)
False statement in application: Grounds for action	15 AAC 160.880(a)(1)
License application	AS 05.15.680(b)
Permit application--unsworn falsification	AS 05.15.680(b)
Punishable by law	AS 05.15.140(d)
Signed under penalty of unsworn falsification	AS 05.15.095(a)
Vendor application	AS 05.15.680(b)
Fax, email and web sites may be used by permittees and licensees among themselves; no public access	15 AAC 160.945(c)
Fees for: Permit	AS 05.15.020(c)
Pull-tab distributor--$1,000 annually	AS 05.15.183(b)
Pull-tab manufacturer license--$2,500 annually	AS 05.15.181(b)
Vendor application--$50	AS 05.15.188(a)
Interest on delinquent fees	15 AAC 160.960
Interest	AS 05.15.095(c)
Permit fee refundable if requested before permit/license issued	15 AAC 160.170

Permittee--due with annual report	AS 05.15.080
Proration: fees will not be prorated	15 AAC 160.160
Refund--with cause, if permit/license has not been issued	15 AAC 160.170
Felony conviction, disclosed in permit application	AS 05.15.140(b)
Effect on: Operator eligibility	AS 05.15.105
Employment by operator	AS 05.15.105
Permit eligibility	AS 05.15.105
Prohibition from gaming	AS 05.15.105
Termination of disqualification	15 AAC 160.992
Filing date: CPA review for operator: 28 February	AS 05.15.165(e)
MBP due date for CPA review: 28 February	15 AAC 160.310(a)
Extension to file but not to pay fee or tax	15 AAC 160.860(e)
Grace period for filing reports but not to pay fee or tax	15 AAC 160.860(e)
Operator reports to permittee and Department	AS 05.15.083
Net proceeds, or other amounts due, to permittee	AS 05.15.087(a)
Permittee reports to Department	AS 05.15.087
Renewal application for permittee, operator, without break in service	15 AAC 160.110(f)
Financial reports/statements required	AS 05.15.060(a)(4)
Fingerprinting of permittee/licensee personnel authorized	AS 05.15.060(a)(5)
Procedures	15 AAC 160.100
Fire or Police Department and Company defined	AS 05.15.690(36)
Fish Derbies procedures	15 AAC 160.690
Fish Derby: Defined	AS 05.15.690(20)
Prize winning methods defined	15 AAC 160.690(a)
Rules determined by permittee/operator	15 AAC 690(a)
May use airwaves to promote	AS 05.15.640a(a)
Fishing Derby Association defined	AS 05.15.690(19)
Flashboard in bingo, if malfunctioning, must be repaired before use in next session	15 AAC 160.570(c)
Flare card: Defined	15 AAC 995(9)
Must be shown during play and removed when closed	15 AAC 160.400(b)
Forfeited operator bond pays fees, net proceeds, interest, penalty	AS 05.15.167(b)
Forfeitures of property used in illegal gambling	AS 11.66.270
Forms from Department must be used for operator annual report	15 AAC 160.290(b)
Operator quarterly report: to Department	15 AAC 160.290(a)
Permittee annual financial statement	15 AAC 160.850(a)
Permittee quarterly report	15 AAC 160.840(a)
MBP reports, both annual and quarterly, must comply with requirements for operator reports	AS 05.15.145(d)
Fraternal Organization defined	AS 05.15.690(21)
Fraud: By employee may not be charged to permittee by operator	15 AAC 160.270(c)
Or deceit--grounds for action	15 AAC 160.880(a)(15)
Free bingo cards prohibited	15 AAC 160.600(d)
Freezing of a pull-tab game is an unallowable removal of a game from play and is not IAW regulatiion	15 AAC 160.490
Fund Raiser or Consultant defined	AS 05.15.690(22)
Funds disposition limited by: Suspension of permit/license/registration	15 AAC 160.890
Revocation of permit/license/registration	15 AAC 160.890
Gambling: Conviction, effect on: Operator eligibility	AS 05.15.105
Defined	AS 11.66.200
Employment by: Operator, permittee, distributor	AS 05.15.105
Device defined	AS 11.66.260
Permit eligibility	AS 05.15.105
Elements--gambling defined	AS 11.66.280(2)
Illegal--no jurisdiction; see local law enforcement agency or AST	
Termination of disqualification for employment	15 AAC 160.992
Game name, series and manufacturer must be on pull-tab box	15 AAC 160.380(c)
Gaming: Activities a privilege, not a right	AS 05.15.110
Activities authorized	AS 05.15.100(a)
Also	AS 05.15.115(c)
Also	AS 05.15.180(b)
Checking account: Expenses paid by check only	15 AAC 160.820(b)
Name must include "gaming"	15 AAC 160.820(a)
No checks drawn to cash	15 AAC 160.820(c)(2)
Receipts deposited in gaming account	15 AAC 160.820(a)
May not use pre-signed checks or signature stamp	15 AAC 160.820(c)(3)

Two signatures required; signatories must be Alaska residents and natural persons	15 AAC 160.820(b)
May pay state fees--renewal, 1% additional, penalty, interest--on Division web site	15 AAC 160.820(b)
Equipment not expressly authorized is prohibited	AS 05.15.180(a)
Over the airwaves: Conditions defined	15 AAC 160.945
Includes internet	15 AAC 160.945(b)
Limited to not-for-profit broadcaster	15 AAC 160.945(a)
Restrictions on use of broadcasting	AS 05.15.640
Participation: Allowed or barred	15 AAC 160.954(c)(8)
Bingo callers barred	15 AAC 160.500(b)
Pull-tab employees barred	AS 05.15.187(h)
Permit required	AS 05.15.020(c)
Also	AS 05.15.040
Also	AS 05.15.100(a)
Also	AS 05.15.115(c)
Also	AS 05.15.180(a)
Permittees and licensees may use email, fax and web sites among themselves; no public access	15 AAC 160.945(c)
Personnel must be identified in permit application	AS 05.15.140(b)
Gift defined	15 AAC 160.995(10)
Gifts, loans and capital contributions	15 AAC 160.363
MBPs	15 AAC 160.363(b)
Permittees	15 AAC 160.363(a)
Promotional item with discount substantially below FMV is a gift	15 AAC 160.800(b)
Goose Classic defined	AS 05.15.690(23)
Governing Body defined	AS 05.15.690(24)
Grace periods for reports and annual review of financial records	15 AAC 160.860
Gross Receipts defined	AS 05.15.690(25)
Deposit in gaming bank account by permittee	15 AAC 160.820(a)
For bingo, not affected by sale of non-gaming retail items	15 AAC 160.600(e)
Includes sale of equipment, supplies, miscellaneous items	AS 05.15.690(25)
Grounds for denial/suspension/revocation--permits/licenses/registration	15 AAC 160.880
Denial grounds	15 AAC 160.886
Denial grounds are the same as those for suspension or revocation	15 AAC 160.110(a)
Immediate revocation	15 AAC 160.885
Not provided by advisory notice	15 AAC 160.985(a)
Grounds for revocation of an operator license	AS 05.15.128(a)
Hard Card: defined	15 AAC 160.995(11)
Use prohibited if prior year's bingo gross receipts exceeded $350,000	15 AAC 160.510(d)
Hearings--now Administrative Appeals	15 AAC 160.910
Denial of permit or license	15 AAC 160.110(g)
Denial	15 AAC 160.886
Immediate revocation	15 AAC 160.885
Procedures	15 AAC 160.910
Request for	15 AAC 160.910
Revocation or suspension	15 AAC 160.880
House players: May not be used by an operator	AS 05.15.165(f)
May not be used in bingo	15 AAC 160.938
House rules: May allow permittee employees to play bingo, except for caller	15 AAC 160.500(b)
For bingo must be conspicuously posted	15 AAC 160.560(d)
For raffle variations must be prominently posted	15 AAC 160.656(e)
Must be posted	15 AAC 160.940(a)
Ice Classic: Defined	AS 05.15.690(26)
Change: Notify Department	15 AAC 160.700(b)
Procedures	15 AAC 160.700
Ideal Gross Receipts defined	15 AAC 160.995(12)
Ideal Net defined	AS 05.15.690(27)
Ideal net method no longer available for pull-tab reporting--old 15 AAC 160.470(g) repealed	15 AAC 160.470
Ideal net not affected by prize for last pull-tab sold in a series for 3% tax purposes	15 AAC 160.460(c)
Identification: Labels for pull-tabs go with the game	15 AAC 160.420(b)
Bingo winners must receive receipt; permittee keeps copy	15 AAC 160.610(a)
Dog Mushers' Contest prize receipt for $50 or more	15 AAC 160.680(c)
Fish Derbies--receipt identifies winner	15 AAC 160.690(c)
Ice Classics--receipt identifies winner	15 AAC 160.700(c)
Name tags for bingo employees	15 AAC 160.630

Pull-tab winners of $50 or more on Department receipt form	AS 05.15.187(i)
Winner of $50 or more must be identified	15 AAC 160.470(h)
Raffle winners of $50 or more	15 AAC 160.650(g)
Salmon/King Salmon Classics--receipt identifies winner	15 AAC 160.710(c)
Stamps for pull-tabs: On flare card face	15 AAC 160.400(b)
Reported by manufacturer to Department	15 AAC 160.430(3)
Illegal gambling--no jurisdiction; see local law enforcement agency or AST	
Illegal statute section cancels permits issued thereunder	AS 05.15.600
Immediate revocation of permits/licenses for violations	AS 05.15.060(a)(3)
Grounds	15 AAC 160.885(a)
Procedures	15 AAC 160.885(b)
Improper use of net proceeds--grounds for action	15 AAC 160.880(a)(14)
Informal conference	15 AAC 160.910
Also, for denial	15 AAC 160.110(h)
Also; for revocation or suspension	15 AAC 160.880(b)
Income not reported in change from cash to accrual accounting will not be used to compute net proceeds	15 AAC 160.830(h)
Insider information use prohibited in sale of pull-tabs	AS 05.15.170(a)(5)
Inspection of premises, books and records	15 AAC 160.980
Insurance, operator: Show proof on demand	AS 05.15.165(d)
Change in coverage--notify Department	AS 05.15.165(d)
Notify Department with amended application	15 AAC 160.070(a)
Liability, required for each operator location	AS 05.15.165(d)
Minimum coverage, per site	15 AAC 160.210(a)
Notify Department of changes	AS 05.15.165(d)
Operator suspended at locations where coverage cancelled or dropped until coverage is restored	AS 05.15.165(d)
Interest: Due to permittees from operator with unauthorized expenses	AS 05.15.165(b)
Earned on permittee gaming account subject to AS 05.15.150	15 AAC 160.820(d)
Limited for loans from entities other than commercial lenders	15 AAC 160.363(e)
On delinquent fees, as set forth in AS 43.05.225	AS 05.15.095(c)
Also	15 AAC 160.960
May be paid by permittee electronically, on Tax Division web site	15 AAC 160.820(b)
Rate: 12% per year	AS 43.05.225
Internet defined	AS 05.15.640(c)(2)
Internet communication defined	AS 05.15.640(c)(3)
Interpretation of statute and regulations to be strict	15 AAC 160.932
Inure to personal benefit prohibited	AS 05.15.690.36
Inventory, pull-tabs: permittee may report based on number of unopened games in possession	15 AAC 160.830(j)
May not use ideal net method for pull-tab inventory; repealed 15 AAC 160.470(g) after 2002	
Investigation of permittees/licensees/employees	AS 05.15.060(a)(5)
Issuance of: Permits: Application requirements	15 AAC 160.020
Permit required	15 AAC 160.010
Temporary conduct during renewal	15 AAC 160.110(f)
Time limit--until 15 February	15 AAC 160.110(f)
Issuance, reissuance or denial of permit or license	15 AAC 160.110
King Salmon Classic: Defined	AS 05.15.690(28)
Procedures	15 AAC 160.710
Labor Organization defined	AS 05.15.690(29)
Last ticket sold prize: Allowed to close out a slow game	15 AAC 160.470(j)(3)
Cannot be added by a distributor	15 AAC 160.460(c)
Does not affect ideal net for 3% tax purposes	15 AAC 160.460(c)
Game with last ticket sold prize may not be mixed with another game under AS 05.15.187(c)	15 AAC 160.470(b)
Late: Payment of fee--bears interest IAW AS 43.05.225	AS 05.15.095(c)
Rate of interest	AS 43.05.225
Report or fee--no permitted or licensed activity	AS 05.15.095(b)
Leased premises for: Alternate location[s] for permittee	15 AAC 160.935(c)
Appraisal required for real estate leased by an MBP from a member permittee	15 AAC 160.954(c)(3)
Conduct of a gaming activity may not be leased or subleased by a distributor after 2003	15 AAC 160.954(b)(3)
Operator sales of pull-tabs where alcohol is sold; rules	15 AAC 160.936
Legal status change: notify Department with amended application	15 AAC 160.070(a)
Liability insurance required for each operator location	AS 05.15.181(b)
License fee: Distributor--$1,000 annually	AS 05.15.183(b)
Manufacturer--$2,500 annually	AS 05.15.181(b)
Operator--$500 annually	AS 05.15.122(b)(2)

License: Action against a liquor licensee must be noticed to ABC Board	AS 05.15.097
Addition/deletion of gaming activity--use amended application form	15 AAC 160.070(a)
Amended application form for application data changes	15 AAC 160.070(a)
Department consideration of local government unit protest	15 AAC 160.090
Distributor: see "Distributor"	AS 05.15.183(a)
False statement in application	AS 05.15.680(b)
Fees: not prorated	15 AAC 160.160
Refundable if requested before permit or license issued	15 AAC 160.170
Issue, renewal and revocation	AS 05.15.060(a)(2)
Renewal--grounds for denial	15 AAC 160.886(b)
Issuance, reissuance or denial	15 AAC 160.110
Local jurisdiction must be copied with permit application	AS 05.150.030(a)
Location: change--notify Department within ten days	AS 05.15.030(c)
New: no gaming activity until new license received and posted	15 AAC 160.110(b)
Must be posted before play may begin	15 AAC 160.110(b)
Needed to manufacture pull-tabs in Alaska	AS 05.15.181(a)
Needed to sell in Alaska pull-tabs manufactured Outside	AS 05.15.181(a)
Not transferable	15 AAC 160.120
Of operator must be posted with permits	AS 05.15.165(c)
Operator: see "Operator"	AS 05.15.122
Pull-tab manufacturer: see "Manufacturer"	AS 05.15.181(a)
License fee--$2,500 annually	AS 05.15.181(b)
Required	15 AAC 160.930
Renewal, grounds for denial	15 AAC 160.886
Denial procedures	15 AAC 160.886(c)
Renewal does not prevent revocation or immediate revocation	15 AAC 160.886(d)
Revocation/suspension	AS 05.15.170
Department to post a notice	15 AAC 160.880(c)
Supplemental information to application	15 AAC 160.080
Surrender upon action taken; appeal exception	15 AAC 160.140
Temporary license issued with timely-filed application, good until 15 February	15 AAC 160.110(f)
To distribute pull-tabs required	AS 05.15.183(a)
Transfer prohibited	15 AAC 160.120
License/permit action to suspend, revoke or deny: Announced by mail	15 AAC 160.880(b)
Grounds for action	15 AAC 160.880(a)
Operator grounds--failure to pay minimum net proceeds percentage[s]	AS 05.15.128(a)(2)
Licensee defined	15 AAC 160.995(13)
Prohibited financial interest defined	15 AAC 160.954(b)
Also	15 AAC 160.954(d)
Limit on: Advertising	15 AAC 160.780
Age: See Age, Bingo, Pull-tabs, Calcutta pool	
Animal classics limited to permittees and methods in play before November 2002	15 AAC 160.675(a)
Chicken contest limited to permittees and methods in play before November 2002	15 AAC 160.675(a)
Rat Race limited to permittees and methods in play before November 2002	15 AAC 160.675(a)
Bingo prizes--annual	15 AAC 160.600
Percentage limitation--may not exceed 85% of AGI on an annual basis	15 AAC 160.600(c)
Bingo prizes--session and game	15 AAC 160.620
Calcutta pool prizes and expenses may not exceed 50% of gross receipts	AS 05.15.160(c)
Door prizes: $20,000 per month per permittee *offered or awarded*	AS 05.15.180(d)
$20,000 per month per bingo hall *offered or awarded*	AS 05.15.180(e)
Non-bingo prizes--$2,000,000 annually [if no operator involved]	AS 05.15.180(g)
$500,000 with operator	AS 05.15.180(g)
Contest of skill prize limit raised under certain circumstances	AS 05.15.180(g)
Pull-tab: Games; limitations on sales	15 AAC 160.480
Prizes: Not exceed $500 per winning pull-tab	15 AAC 160.480(a)(3)
Unauthorized expense for an operator	AS 05.15.160
Ticket price--$2	15 AAC 160.470(a)
Time to request hearing--fifteen days	15 AAC 160.910(b)
Use of proceeds--stated purpose IAW statute	AS 05.15.150(a)
Limits	15 AAC 160.810
Loans, gifts and capital contributions	15 AAC 160.363
MBPs	15 AAC 160.363(b)
Permittees	15 AAC 160.363(a)

Lobbyist: use of proceeds from bingo, pull-tabs, to pay registered lobbyist prohibited	AS 05.15.150(a)
Local jurisdiction must be copied with permit application	AS 05.15.030(a)
Permittee may choose which if there is more than one	15 AAC 160.020(e)
Local option election to ban gaming or pull-tabs	AS 05.15.620
Election mechanics	AS 05.15.625
Location: Change for permittee--notify Department within 10 days	AS 05.15.030(c)
For play of a single pull-tab series must be the same at any one time	15 AAC 160.480(a)(2)
New location: amend application within 10 days	15 AAC 160.070
Lotteries and Raffles: See "Raffles and Lotteries"	15 AAC 160.640
Losses not chargeable to permittee by operator	15 AAC 160.270(c)
Maintenance of records	15 AAC 160.830(a)
Malfunction of bingo flashboard must be repaired before the board may be used in the next session	15 AAC 160.570(c)
Manager of: Gaming: Defined	15 AAC 160.995(14)
Criminal history check required	15 AAC 160.934(a)
For MBP/self-directed permittee must be identified to the Department within 10 days	15 AAC 160.365(a)
Prohibited conflict of interest	15 AAC 160.954(b)(4)
Managerial or Supervisory Capacity defined	AS 05.15.690(30)
Manufacturer: Pull-tabs: application for license	15 AAC 160.040
Issuance, reissuance or denial of license	15 AAC 160.110
Supplemental information	15 AAC 160.080
Distribution of pull-tabs	15 AAC 160.410
Game name and series must be on pull-tab box	15 AAC 160.380(c)
License for pull-tab manufacture	AS 08.15.181
License not transferable	15 AAC 160.120
May not distribute pull-tabs made by others	15 AAC 160.410(a)
Monthly report criteria	15 AAC 160.430
Provide packing slip with pull-tabs	15 AAC 160.410(d)
Report stamp numbers to Department	15 AAC 160.410(b)(3)
Standards for manufacture of pull-tabs	15 AAC 160.370(a)
Surrender of license upon suspension or revocation	15 AAC 160.140
Use pull-tab identification labels	15 AAC 160.410(b)
Marked/defaced/tampered pull-tab tickets may not be sold	15 AAC 160.470(b)
Mechanical/electronic aids: Prohibited in play of: Bingo, except electronic bingo paper	15 AAC 160.570(e)
Other activities	AS 05.15.180(a)
Pull-tabs	15 AAC 160.470(f)
Member in charge: Required	AS 05.15.112(a)
Age limit--must be at least 21 years old	15 AAC 160.970(f)
Alternate members in charge	AS 05.15.112(d)
Appointed by permittee	AS 05.15.112
Change notification required within 10 days	15 AAC 160.070(d)
Reported on Amended Permit Application form	15 AAC 160.070(a)
Contracted operator or vendor, or their employees, may not be PMIC/AMIC	15 AAC 160.970(a)
Criminal history check required	15 AAC 160.934
Duties defined	AS 05.15.112(b)
Duties definition expanded	15 AAC 160.970(d)
May not be an operator, a registered vendor, or an employee of either	15 AAC 160.970(a)
Minimum number required to conduct activity--at least one	15 AAC 160.970(e)
Multiple-beneficiary permit	AS 05.15.112(a)
Must be member, board member or municipal employee for at least six months	15 AAC 160.970(c)
Must be natural person	15 AAC 160.970(b)
Must monitor operator's performance	AS 05.15.112(c)
Primary and alternate required	AS 05.15.020(a)
Pull-tab delivery to vendors restricted to PMIC/AMIC--no director vendor-distributor contact	AS 05.15.188
Responsible for records and reports	AS 05.15.112(b)
Restriction--must have been an organization or board member, or municpal employee, for at least six month	15 AAC 160.970(c)
Testing required	AS 05.15.112(a)
Requirements, schedule	15 AAC 160.975
Retesting may be required if change in statute or regulation is sufficiently extensive	15 AAC 160.975(e)
Vacancy--fill within six months and notify Department, or suspended until Department notified	AS 05.15.112(e)
Must have active plans to fill vacancy	15 AAC 160.970(e)
Must notify Department within ten days of filling vacancy	15 AAC 160.070
Membership requirement for permit qualification	15 AAC 160.020(a)(6)
Mercvhandise raffle--similar to splt-the-pot raffle; limitations; roll tickets may be used	15 AAC 160.656(2)

Mercury Classic defined	AS 05.15.690(31)
Method and manner of conducting authorized games/prizes--determined by Department	AS 05.15.060(a)(6)
Method of accounting	15 AAC 160.830
Permittee/MBP may not pay gaming expenses of operator/MBP	15 AAC 160.830(e)
Minimum net proceeds percentages to permittee by operator	AS 05.15.128(a)(2)
Mixed pull-tab games must have the same price and prize structure	AS 05.15.187(c)
May not have last-ticket-sold feature	15 AAC 160.470(b)
Monte Carlo Activities: repealed effective 6 October 1995; no longer legal	
Monthly: Distributor report of all pull-tabs sold	AS 05.15.183(e)
Manufacturer report of all pull-tabs sold	AS 05.15.181(e)
Operator report to permittee of all gaming activity conducted in prior month; net proceeds check	AS 05.15.087(a)
Multiple-Beneficiary Permits:	AS 05.15.145
Action against MBP is action against members	15 AAC 160.361(j)
Active participation by members required	15 AAC 160.361(m)
Adding new member	15 AAC 160.361(b)
Addition/deletion of gaming activity--use amended application form	15 AAC 160.070(a)
All members must have individual permits	15 AAC 160.361(a)
Allocation of: Gross receipts, prizes, taxes and expenses	15 AAC 160.361(d)
Prize limit allocation to members limited	15 AAC 160.361(f)
Amended application form for application data changes	15 AAC 160.070(a)
Annual bingo prize limit is the number of members times $840,000	15 AAC 160.600(a)
Application must include joint venture agreement copy	15 AAC 160.361(c)
Appraisal required for real estate leased by an MBP from a member permittee	15 AAC 160.954(c)(3)
Change in member in charge--use amended application form	15 AAC 160.070(a)
Change in gaming activity--use amended application form	15 AAC 160.070(a)
Contributions, gifts and loans to conduct gaming activity must be from non-gaming sources	15 AAC 160.363(c)
Must notify Department within ten days of capital contribution	15 AAC 160.363(d)
Not included in computation of net proceeds	15 AAC 160.363(g)
Commissioner may issue	AS 05.15.100
CPA review: Must be filed jointly	15 AAC 160.361(l)
Date required	AS 05.15.165(e)
Required; elements	15 AAC 160.310(a)
Credit extension prohibited	15 AAC 160.938
Department to be notified of capital contribution within ten days	15 AAC 160.363(d)
Expenses of MBP may not be paid by MBP members	15 AAC 160.830(e)
Gifts, loans and contributions must be from non-gaming sources	15 AAC 160.363(c)
Not included in computation of net proceeds	15 AAC 160.363(g)
House players may not be used	15 AAC 160.938
House rules may bar or allow employee play of bingo, except for caller, who can never play while working	15 AAC 160.500(b)
Lease of gaming facilities to others limited	15 AAC 160.361(i)
Lease from a member permittee limited and requires biennial property appraisal	15 AAC 160.954(c)(3)
Loans, gifts and contributions must be from non-gaming sources	15 AAC 160.363(c)
Limitations and requirements	15 AAC 160.363(e)
Not included in computation of net proceeds	15 AAC 160.363(g)
Manager must be designated and identified to Department within ten days of appointment	15 AAC 160.365(a)
Appointment of straw man does not prevent Department from identifying real manager	15 AAC 160.365(b)
Testing required	15 AAC 160.975(c)
May not contract with an operator--not a qualified organization or municipality	AS 05.15.115(a)
May not contract with an operator	15 AAC 160.361(n)
Member in charge--see "Member in Charge"	AS 05.15.112
Testing required	AS 05.15.112(a)
Retesting may be required if change in statute or regulation sufficiently extensive	15 AAC 160.975(e)
Test	15 AAC 160.975
Member participation required	15 AAC 160.361(m)
Method of accounting	15 AAC 160.830
GAAP [accrual accounting) now required for bingo and pull-tab annual reports	15 AAC 160.830(a)
Modified cash or cash accounting may be used for other activities	15 AAC 160.830(c)
Pull-tab games may not be reported using ideal net--old 15 AAC 160.470(g) repealed	15 AAC 160.470
Net proceeds: Permittees/MBP members may not pay gaming expenses of operators/MBPs	15 AAC 160.830(e)
Payment required	15 AAC 160.361(g)
Use limited to payment to members	15 AAC 160.361(h)
New members: Added	15 AAC 160.361(b)
Allocation of gross receipts, prizes, taxes and expenses	15 AAC 160.361(e)

Nontransferable	AS 05.15.040
Notice by: Department to MBP PMIC of violation by MBP member	15 AAC 160.361(k)
Permittee or MBP to Department within ten days of receipt of: Capital contribution	15 AAC 160.363(d)
Gift	15 AAC 160.363(f)
Manager designation	15 AAC 160.365(a)
Privilege, not a right	AS 05.15.110
Prize limits equal number of members times non-bingo limits	AS 05.15.180(g)
Qualification--necessary proof of status to qualify	AS 05.15.170(b)
Reinstatement after revocation--must wait one year	AS 05.15.170(b)
Renewal: File form with Department	AS 05.15.180(a)
Permit attachments unnecessary if already on file and there are no changes	AS 05.15.180(b)
Renewal does not prevent revocation or immediate revocation	15 AAC 160.886(d)
Report: As operator	AS 05.15.145(d)
Annual	AS 05.15.080(b)
MBP members must include total activity and MBP activity	15 AAC 160.850(c)
Report must be on Department form and include all requested information	15 AAC 160.850(a)
Quarterly	AS 05.15.080(a)
Report must be on Department form and include all requested information	15 AAC 160.840(a)
Separate quarterly reports filed by MBP and MBP members	15 AAC 160.840(b)
Review of financial records by CPA	15 AAC 160.310(a)
Must be filed jointly	15 AAC 160.310(l)
Revocation/suspension	AS 05.15.170
Also	AS 05.15.040
Department to post a notice	15 AAC 160.880(c)
Renewal after action may be denied for up to one year	AS 05.15.170(b)
Required	15 AAC 160.010
Required	15 AAC 160.930
Surrender after suspension or revocation	AS 05.15.050
Suspension for up to one year	AS 05.15.170
Temporary permit to conduct gaming until 15 Feb with timely-filed renewal application	15 AAC 160.110(f)
Limited to members in MBP at time of application	15 AAC 160.110(f)
Tests for members in charge	AS 05.15.112(a)
Also	15 AAC 160.975
Use by another is violation and grounds for action	15 AAC 160.880(a)(6)
Violation notice sent to MBP PMIC by Department of MBP member violation	15 AAC 160.361(k)
Municipal permittee limited to municipal boundaries	AS 05.15.040
Municipality: exempt from membership requirement for permit	15 AAC 160.020(c)
May prohibit operator activity	AS 05.15.124
Mushing sweepstakes defined--no longer authorized	
NAFTM or State-approved seal required on all pull-tab series made in Alaska	AS 05.15.181(c)
Distributed	AS 05.15.185
NAGRA standards apply to pull-tabs	AS 05.15.060(b)
Name change: notify Department with amended application	15 AAC 160.070(a)
Net Proceeds: Defined	AS 05.15.690(32)
Computation: Permittees/MBP members may not pay gaming expenses of operators/MBPs	15 AAC 160.830(e)
Donated to another organization	15 AAC 160.810(f)
Expenses and income unreported in change from cash to accrual will not be part of net proceeds	15 AAC 160.830(h)
Held for more than a year	15 AAC 160.822
Annual accounting required with AFS	15 AAC 160.822(a)
Includes earnings of net proceeds held for more than a year	15 AAC 160.822
Must be kept in a gaming account	15 AAC 160.822(b)
Permission may be rescinded by the Department	15 AAC 160.822(d)
Subject to dissolution clause required by 15 AAC 160.020	15 AAC 160.822(b)
MBP/operator must distribute all net proceeds of gaming activity; exception	15 AAC 160.835(b)
Minimum percentages to permittee from operator	AS 05.15.128(a)(2)
Must be used within one year unless the Department approves a longer period	AS 05.15.150(b)
Operator/MBP must distribute all net proceeds of gaming activity; exception	15 AAC 160.835(b)
Paid by operator to permittee by check	AS 05.15.165(a)
Payment by MBP to members required	15 AAC 160.361(g)
Permittee use defined	AS 05.15.150(a)
Procedures	15 AAC 160.810
Recipient to use net proceeds IAW AS 05.15.150--permittee to ensure	15 AAC 160.810(f)
Transition from cash to accrual will not count expenses and income unreported because of change	15 AAC 160.830(h)

See Abbreviation Key at end.

Use--detailed records kept for three years	15 AAC 160.810(b)
Authorized	AS 05.15.150(a)
Authorized/Unauthorized	15 AAC 160.810
By registered lobbyist prohibited [except for raffle proceeds]	AS 05.15.150(a)(1)
Donated to another organization	15 AAC 160.810(f)
Scholarships--may not be given to Outsiders to use Outside	15 AAC 160.810(c)
New location--no gaming activity until new permit or license received and posted	15 AAC 160.110(b)
Apply within 10 days	15 AAC 160.707(d)
Nonprofit Organization defined [We say "nonprofit", but we mean "not-for-profit".]	AS 05.15.690(39)
Nonprofit Trade Association defined [We say "nonprofit", but we mean "not-for-profit".]	15 AAC 160.995(16)
Nontransferability of permit or license	AS 05.15.040
Not-for-Profit Organization defined	AS 05.15.690(39)
Notice: Of criminal conviction	15 AAC 160.900
Of intent to revoke	15 AAC 160.885
Of Violation	AS 05.15.680(a)
Of Violation defined	15 AAC 160.995(17)
Procedures	15 AAC 160.985
Of permit/license action in writing	15 AAC 160.880(b)
Of site change; notify Department within 10 days of change	AS 05.15.030(c)
Of termination or disqualification from employment in gaming by Department	15 AAC 160.992(c)/(d)
Notice posted on premises upon suspension or revocation	15 AAC 160.880(c)
To the Alcoholic Beverage Control Board of violation of AS 05.15 by liquor licensee	AS 05.15.097
Number call in bingo shall be completed	15 AAC 160.590(l)
Number of activities: Bingo: See "Bingo, Session"	AS 05.15.060(a)(7)
Numbers Wheel defined	AS 05.15.690(30)
One percent additional fee if gross receipts are $20,000 or more [1% of net proceeds]	AS 05.15.020(b)
Only permittees, operators and distributors may receive pull-tabs from distributor	AS 05.15.185
Operation of pull-tab games	AS 05.15.187
Employees of permittee, MBP, operator or vendor may not play pull-tabs sold by employer	AS 08.15.187(h)
Operator and surety inform Department if bond changes/is lost	AS 05.15.167(c)
Operator: Addition/deletion of gaming activity--use amended application form	15 AAC 160.070(a)
Age limit--must be at least 21 years old	15 AAC 160.030(g)
Airwaves--internet part of airwaves conduct and promotion ban	15 AAC 160.945(b)
Broadcasting includes use of the internet	15 AAC 160.945(b)
Email, fax and web sites may be used by permittees and licensees to buy/sell gaming supplies	15 AAC 160.945(c)
Amended application form for application data changes	15 AAC 160.070(a)
Annual report	AS 05.15.083(b)
Annual CPA review--not an audit	AS 05.15.165(e)
Date required	AS 05.15.165(e)
Required elements	15 AAC 160.310
Application for license--requirements	15 AAC 160.030
Age requirement--must be 21	15 AAC 160.030(g)
Criminal history check required	15 AAC 160.934
Departmental consideration of local government unit protest	15 AAC 160.090
Fingerprints	15 AAC 160.100
Issuance, reissuance or denial of license	15 AAC 160.110
Local jurisdiction must be copied with application	AS 05.15.030(a)
Residency required	15 AAC 160.030(g)
Supplemental information	15 AAC 160.080
Bad check charge to permittee prohibited	AS 05.15.165(f)
Ban by municipality	AS 05.15.124
Bond requirement	AS 05.15.122(b)(5)
Change in bond	15 AAC 160.200
Delinquent payments forfeit bond to Department	AS 05.15.167(b)
Demand upon bond or security	15 AAC 160.320
Forfeiture for failure to pay permittees	AS 05.15.167(a)
Must be payable to Department	AS 05.15.167(a)
Real property may substitute for bond--conditional	15 AAC 160.030(b)
Appraisal required every five years after 2008	15 AAC 160.030(b)(4)
Equity must be twice the appraised value	15 AAC 160.030(b)(3)(A)
Release of bond or security	15 AAC 160.330
Compensation--See "Operator, Management Fee"	
Conducts activity on behalf of permittee	AS 05.15.122(a)

Contracts: Additional requirements	15 AAC 160.220
Permittee may contract with only one operator at at time for a given activity	AS 05.15.115(c)
Termination of operator contrct--restoration of prize limits if permit unused	15 AAC 160.220(c)
With MBPs prohibited	15 AAC 160.220(f)
With permittee approved by Department	AS 05.15.115(d)
With permittee approved by Department only as to form	15 AAC 160.220(d)
CPA review required annually	AS 05.15.165(e)
Date required	AS 05.15.165(e)
Credit extension to players by operator prohibited	AS 05.15.165(f)
Also	15 AAC 160.938
Criminal history check required	15 AAC 160.934
Daily summary of activity	15 AAC 160.240
Defined	AS 05.15.690(34)
Eligibility	AS 05.15.122
Employee defined	15 AAC 160.190
Employees may not play games of permittees under contract with operator	AS 05.15.165(f)
Employees may not play pull-tab games of permittees under contract with operator	AS 05.15.187(h)
Excessive expenses charged to permittee--remedy, including interest	AS 05.15.165(b)
Expenses: Do not include employee theft losses	15 AAC 160.270(c)
Limited to percentage of AGI	AS 05.15.160
AGI limited to 85% of gross receipts	AS 05.15.128(a)(1)
Rental and wage expenses to be separately accounted	15 AAC 160.230
Unauthorized expenses defined	15 AAC 160.835(a)
False statement in application	AS 05.15.680(b)
House players prohibited for operators	AS 05.15.165(f)
House players prohibited	15 AAC 160.938
Insurance: inform Department of changes in liability insurance	AS 05.15.165(d)
Minimum coverage	15 AAC 160.210(a)
Lease of pull-tab sales site where alcohol is sold; rules	15 AAC 160.936
Liability insurance for each location	AS 05.15.165(d)
Minimum coverage	15 AAC 160.210(a)
License: And bond	AS 05.15.122
Change of: Bond or security	15 AAC 160.200
Location: notify Department and local jurisdiction within ten days	AS 05.15.030(c)
For each location	AS 05.15.165(c)
May be issued to individual or municipality	AS 05.15.100(c)
Must be posted before activity starts	15 AAC 160.110(b)
Needed if work for two or more permittees and/or MBPs as manager	15 AAC 160.190(b)(2)
Needed to conduct gaming activity for a permittee	AS 05.15.122(a)
Not transferable	15 AAC 160.120
Post with permittee's permits	AS 05.15.165(c)
Real estate substitution for bond; value; limitations	15 AAC 160.030
Renewal	15 AAC 160.110
Required--List of criteria	15 AAC 160.190
Required--exception: multiple-beneficiary permit	AS 05.15.145
Review of financial records by CPA	15 AAC 160.310
Revocation appealable with licensee-paid audit	AS 05.15.128(b)
After revocation, reinstatement requires retesting	15 AAC 160.030(f)
Surrender upon suspension or revocation	15 AAC 160.140
Local jurisdiction must be copied with permit application	AS 05.15.030(a)
Applicant may choose which of two to notify, if more than one	15 AAC 160.030(e)
Location: Change: notify Department and local jurisdiction within ten days	AS 05.15.030(c)
New: no gaming activity until new license received and posted	15 AAC 160.110(b)
Suspended at sites with cancelled insurance	AS 05.15.165(d)
Management fee must be fixed	AS 05.15.115(b)
May not be based on percentage	AS 05.15.160(a)(2)(B)
Must be for personal services of the operator only	AS 05.15.160(a)(2)(B)
May not conduct a Calcutta pool	AS 05.15.100(c)
May not contract with an MBP	15 AAC 160.220(f)
May not contract with a registered vendor	AS 05.15.188(j)
May not engage in gaming over the airwaves	15 AAC 160.945
Internet included in definition of broadcasting and banned thereby for public access	15 AAC 160.945(b)
Permittees and licensees may use email, fax and web sites among themselves; no public access	15 AAC 160.945(c)

May not be a member in charge for a permittee	15 AAC 160.970(a)
Minimum net proceeds percentages to permittees	AS 05.15.128(a)
Monthly report to permittee	15 AAC 160.250
Must honor request for records from: Department	15 AAC 160.980
Permittee	AS 05.15.087(d)
Must post license before conducting activity	15 AAC 160.110(b)
Net proceeds: Permittees may not pay gaming expenses of operators	15 AAC 160.830(e)
Ownership of gaming items charged to authorizing permittees	15 AAC 160.300(a)
Pay net proceeds to permittee by check	AS 05.15.165(a)
Pay with the monthly report	AS 05.15.087(a)
Payment to permittee	15 AAC 160.270
Permittee eligibility for license	AS 05.15.122(a)
Pooling prohibited for an operator	15 AAC 160.470(e)
Prizes limited to 85% of gross receipts	AS 05.15.128(a)(1)
Prohibited financial interest	15 AAC 160.954
Defined	15 AAC 160.954(b)
Pull-tab: Games may be received by operator or permittee only	15 AAC 160.450
Purchase must be paid within thirty days	15 AAC 160.450
Tax must be paid to distributor by operator or permittee	AS 05.15.184
Purchase inducement program participation barred	15 AAC 160.942
Raffle tickets sold by operator must have license number also	15 AAC 160.640(d)(2)
Reinstatement after revocation--must wait up to five years	AS 05.15.170(b)
Must retest	15 AAC 160.030(f)
Renew license	15 AAC 160.110
Reports to: Department on Department forms	15 AAC 160.290
Permittee	15 AAC 160.270
Daily summary of activity	15 AAC 160.240
Monthly report	15 AAC 160.250
Permittee, net proceeds payment	AS 05.15.087(a)
Retail sales in gaming site requires authorizing permittee permission	15 AAC 160.935(a)
Review of financial records by CPA	15 AAC 160.310
Revocation for failure to pay minimum net proceeds--required action	AS 05.15.128(a)(2)
Revocation/suspension	AS 05.15.170
Renewal after action denied up to five years	AS 05.15.170(b)
Reinstatement after revocation requires retesting	15 AAC 160.030(f)
Testing required	AS 05.15.122(b)
Retesting may be required if change in statute or regulation is sufficiently extensive	15 AAC 160.975(e)
Testing	15 AAC 160.975
To honor original records request by permittee	AS 05.15.087(d)
Unauthorized expenses charged to permittee--reimbursable with interest	AS 05.15.165(b)
Includes otherwise authorized expenses that exceed expense caps of AS 05.15.160	15 AAC 160.835(a)(2)
Use of third-party vendor denied: see Vendors	AS 05.15.188
Order prohibiting action in violation of chapter	AS 05.15.610(a)
Outboard Motor Association defined	15 AAC 160.995(18)
Ownership of gaming items	15 AAC 160.300(a)
Participation in gaming activity--those allowed and barred	15 AAC 160.954(c)(8)
Parties affected by conflict of interest rules	15 AAC 160.954(f)
Includes direct relatives	15 AAC 160.954(e)(1)
Penalties:	AS 05.15.680
Fees delinquent--1% of unpaid balance	AS 05.15.095(d)
May be waived by regulation; see 15 AAC 160.965	AS 05.15.095(d)
May be paid electronically on Division web site by permittee	15 AAC 160.820(b)
Overpayment of prizes in excess of limitations--policy letter rescinded; permittee option now	
Taxes delinquent--none at this time, but must stop gaming activity until paid	AS 05.15.095(b)
Waiver request	15 AAC 160.965
Permit: Addition/deletion of gaming activity--use amended application form	15 AAC 160.070(a)
Application: Requirements	15 AAC 160.020
Amendments; form for application data changes	15 AAC 160.070
Contingent on dedication of net proceeds to allowable uses	AS 05.15.150(a)
Immediate revocation grounds and procedures	15 AAC 160.885
Membership requirement waived for municipality, school or university	15 AAC 160.020(c)
Prohibited financial interests must be disclosed	AS 05.15.140(b)(2)
Prohibited financial interests defined as prohibited conflict of interests	15 AAC 160.995(21)

Renewal fees, 1% additional fee, penalty, interest may be paid electronically on State web site	15 AAC 160.820(b)
Subject to local jurisdiction review	AS 05.15.030(a)
Supplemental information	15 AAC 160.080
Change: In gaming activity--use amended application form	15 AAC 160.070(a)
In location--notify Department and local jurisdiction within ten days	AS 05.15.030(c)
In member in charge: Notify Department within 30 days	15 AAC 160.970(b)
Use amended application form	15 AAC 160.070(a)
Contract: Required if: Operator is used	AS 05.15.115
Permittee may contract with only one operator at a time for a given activity	AS 05.15.115(c)
Termination of operator contract--restoration of prize limits if operator did not use permit	15 AAC 160.220(c)
Vendor is used	AS 05.15.188
Specified requirements	15 AAC 160.220
Criminal history check required for MICs	15 AAC 160.934
Defined	15 AAC 160.995(19)
Denial of renewal, procedures	15 AAC 160.886
Departmental consideration of local government unit protest	15 AAC 160.090
Display at all times	15 AAC 160.110(b)
Eligibility--only municipality or not-for-profit organization	AS 05.15.120
Age--must be at least three years old	15 AAC 160.020(a)(8)
By-laws, with dissolution clause	15 AAC 160.020(a)(5)
Have not-for-profit status	15 AAC 160.020(a)(7)
Identify gaming personnel/disclose felony convictions	AS 05.15.140(b)(b)
Requires 25 members	15 AAC 160.020(a)(6)
State precise intended use of proceeds	AS 05.15.150(a)
Three years old at minimum	15 AAC 160.020(a)(8)
Expiration	AS 05.15.040
False statement in application	AS 05.15.680(b)
Fees	AS 05.15.120(c)
For license or permit not prorated	15 AAC 160.160
Rates	AS 05.15.020(c)
Refundable if permit not issued	15 AAC 160.170
Felony disclosed in permit application	AS 05.15.140(b)
Gaming activity limited	AS 05.15.180(a)
Gift of more than $100 or loan from licensee prohibited	15 AAC 160.954(b)
Issue requires local jurisdiction notification	AS 05.15.030(b)
Local jurisdiction may object based only on non-qualification for permit	AS 05.15.030(a)
May ban all gaming or just pull-tabs	AS 05.15.620
Issue, renewal and revocation	AS 05.15.060(a)(1)
Local jurisdiction must be copied with permit application	AS 05.15.030(a)
Location: Change--notify Department within ten days	AS 05.15.030(c)
New permit: may not game until new permit received and posted	15AAC 160.110(b)
Manager of self-directed permittee must be identified to Department within ten days	15 AAC 160.365(a)
May be issued for bingo, raffles, pull-tabs, etc	AS 05.15.100(a)
Member in charge: see "Member in charge"	
Membership requirement	15 AAC 160.020(a)(6)
Waived for a municipality, school or university	15 AAC 160.020(c)
Monte Carlo permit--repealed effective 6 October 1995; no longer legal	
Multiple-beneficiary permits: See under separate listing	AS 05.15.145
Must be posted before play may begin	15 AAC 160.110(b)
Renewal: File form with Department	15 AAC 160.020(b)
Renewal	15 AAC 160.110
Required	AS 05.15.020
Required	AS 05.15.040
Required	AS 05.15.100(a)
Required	AS 05.15.115(c)
Required	AS 05.15.180(a)
Transfer prohibited	AS 05.15.040
Permit/license action: Announced by mail	15 AAC 160.880(b)
If liquor licensee, must notify ABC Board	AS 05.15.097
Denial/suspension/revocation grounds	15 AAC 160.880
Permitted use of net proceeds defined	AS 05.15.150(a)
Further restrictions for funds held for more than a year	15 AAC 160.822
Permittee: Contract requirements with operator	15 AAC 160.220

See Abbreviation Key at end.

May contract with only one operator at a time for a given activity	AS 05.15.115(c)
Credit extension to players by permittee and operator prohibited	15 AAC 160.938
Defined	AS 05.15.690((36)
Defined	15 AAC 160.995(20)
Eligibility for operator license	AS 05.15.122(a)
Email, fax and web sites may be used by permittees and licensees among themselves; no public access	15 AAC 160.945(c)
Expenses of operator may not be paid by authorizing permittee	15 AAC 160.830(e)
House players prohibited	15 AAC 160.938
House rules may bar or allow employee play of bingo, except for caller, who can never play while working	15 AAC 160.500(b)
Manager of self-directed permittee must be identified to Department within ten days	15 AAC 160.365(a)
May not: Contract with more than one operator for a given activity at one time	AS 05.15.115(c)
Obtain real or personal property with net proceeds; exceptions	AS 05.15.150(a)(2)
Redeem bingo merchandise prize for cash	Silent--house rules
Members in charge--primary and alternate[s] required	AS 05.15.020(a)(2)
Restriction	15 AAC 160.970
Must copy the Department with all contracts	AS 05.15.115(d)
Prize limit not reduced if operator contract terminated by permittee for non-use	15 AAC 160.220(c)
Prize limit for bingo not reduced if operator contract terminated by permittee for non-use	15 AAC 160.600(b)
Prohibited financial interest defined	15 AAC 160.954(b)
Pull-tab purchase must be paid within thirty days	15 AAC 160.450
Purchase inducement program participation barred	15 AAC 160.942
Reports to the Department on Department forms/formats: see "Reports"	15 AAC 160.840
Self-directed permittee must notify Department of manager designation within ten days	15 AAC 160.365(a)
Statute, regulations and house rules copies required to be present on premises	15 AAC 160.940
Tax on pull-tabs paid to Department by distributor	15 AAC 160.460
Must be paid within thirty days	15 AAC 160.450
Testing required of members in charge	AS 05.15.112(a)
Test	15 AAC 160.975
To receive pull-tab labels from distributor	15 AAC 160.420(b)
Use of third-party vendors: see "Vendors"	AS 05.15.188
Permittee/operator must pay pull-tab tax to distributor within thirty days	15 AAC 160.450
Permittees and operators only may: Receive pull-tabs from distributor	AS 05.15.185
Sell pull-tabs	AS 05.15.187(a)
Vendor sale of pull-tabs under permit, delivered by member in charge	AS 05.15.188
Permittees/MBP members may not pay gaming expenses of operators/MBPs	15 AAC 160.830(e)
Personal use of net proceeds prohibited	15 AAC 160.810(a)
Playing cards, dice and wheels may not be used	AS 05.15.180(a)
Point-of-sale pull-tab accounting systems must accept data from all games sold by all distributors	15 AAC 160.942(f)
Defined	15 AAC 160.995(34)
"Poison Pill": Cancels permits and licenses if statute is found to be unlawful	AS 05.15.600
Police or Fire Department and Company defined	AS 05.15.690(36)
Political Organization defined	AS 05.15.690(37)
Pooling prohibited for an operator	15 AAC 160.470(e)
Possession of gambling: Device	AS 11.66.260
Records: In the first degree	AS 11.66.230
In the second degree	AS 11.66.240
Premises: Inspection by Department	15 AAC 160.980
Leased by an MBP from a member permitee must be appraised	15 AAC 160.954(c)(3)
Must have copy of statute and regulations and house rules available to public	15 AAC 160.940
Pre-signed checks prohibited for permittee	15 AAC 160.820(c)(3)
Price of pull-tab ticket may not exceed $2	15 AAC 160.470(a)
Primary member in charge: See "Member in Charge"	
Primary Gaming Location defined	15 AAC 160.995(21)
Alternative leased location for permittee	15 AAC 150.935(c)
Limit on number of alternate leased premises--no more than five at any one time	15 AAC 160.935(d)
Privilege, gaming is a, not a right	AS 05.15.110
Prize: Award limitations: Bingo: May not exceed 85% of AGI	15 AAC 160.600(c)
Actual payment required--bingo	16 AAC 160.590(n)
Non-bingo: silent	
Raffle	15 AAC 160.650(h)
Bingo	
Must be fully awarded by the end of the session	15 AAC 160.590(n)
Payout defined	15 AAC 160.600(e)(1)

Single game--$1,000, including cash and merchandise	15 AAC 160.620(a)
Single session--$5,000, including cash and merchandise	15 AAC 160.620(a)
Value of merchandise prize is FMV	15 AAC 160.620(a)
With operator--$660,000 per year, including cash and merchandise	15 AAC 160.600(b)
Without operator--$840,000 per year, including cash and merchandise	15 AAC 160.600(a)
Contest of skill prize limit raised under certain circumstances	AS 05.15.180(g)
Last pull-tab sold in a series prize does not affect ideal net for 3% tax purposes	15 AAC 160.460(c)
Limit not reduced if operator contract terminated by permittee for non-use	15 AAC 160.600((b)
Multiple-beneficiary permit limit set by application of non-bingo limit method	AS 05.15.180(g)
Contest of skill prize limit raised under certain circumstances	AS 05.15.180(g)
Disclosure of prizes and procedures for bingo	15 AAC 160.560
Door prizes may not exceed $20,000 per month *offered or awarded* at one operator site	AS 05.15.180(e)
Last ticket sold prize: Allowed to close out a slow pull-tab game	15 AAC 160.470(j)(3)
Cannot be added to a pull-tab game by a distributor	15 AAC 160.460(c)
Does not affect ideal net of a pull-tab game for 3% tax purposes	15 AAC 160.460((c)
Pull-tab game with last ticket sold prize may not be mixed with another game under AS 05.15.187(c)	15 AAC 160.470(b)
Limits not reduced if operator contract terminated by permittee for non-use	15 AAC 160.220(c)
Bingo annual--$840,000 without an operator; $660,000 with an operator	15 AAC 160.600
Bingo annual, as percentage of AGI--85%	15 AAC 160.600(c)
Bingo game and session limits--$1,000 and $5,000	15 AAC 160.620(a)
Non-bingo [pull-tabs, raffles, fish derbies, contests of skill, classics, etc]	AS 05.15.180(g)
Contests of skill have an additional $1,000,000 if self-conducted	AS 05.15.180(g)
Door prizes$20,000 per month or $240,000 per year *offered or awarded*	AS 05.15.180(d), (e)
Multiple-beneficiary permit: non-bingo limits	AS 05.15.180(g)
Non-bingo, with operator--$500,000 annually	AS 05.15.180(g)
Non-bingo, without operator--$2,000,000 annually	AS 05.15.180(g)
Permittee/MBP member may not pay gaming expense of operator/MBP	15 AAC 160.830(e)
Pull-tab: Limited to $500 per ticket	15 AAC 160.480(a)(3)
Must be randomly placed in the game	15 AAC 160.380(a)
Structure must be complete in one series [game]	15 AAC 160.480(a)(1)
Over $50 winner required to complete State receipt form	AS 05.15.187(i)
Under $50 may be paid in cash, check or pull-tabs	15 AAC 160.470(d)
Winner receipts: Animal Classics--$50 or more	15 AAC 160.676(d)
Bingo--all prizes	15 AAC 160.610
Calcutta pool--$50 or more	15 AAC 160.715(e)
Crane classic--$50 or more	15 AAC 160.717(b)
Dog Mushers' contests--$50 or more	15 AAC 160.680(c)
Ice classics--$50 or more	15 AAC 160.700(c)
Fish derbies--$50 or more	15 AAC 160.690(c)
Pull-tabs--$50 or more	AS 05.15.187(i)
Raffles--$50 or more	15 AAC 160.650(g)
Salmon and King Salmon classics--$50 or more	15 AAC 160.710(c)
Procedures, statutes and regulations copy available on each gaming premises	15 AAC 160.940
Progressive raffle--defined; roll tickets may be used	15 AAC 160.656(c)
House rules must be prominently posted	15 AAC 160.656(e)
Prohibited conflict of interest for permittees and licensees	15 AAC 160.954
Defined	15 AAC 160.954(b)
Disclosure required in permit application	AS 05.15.140(b)(2)
Transactions that are not prohibited conflicts of interest	15 AAC 160.954(c)
Grounds for action	15 AAC 160.880(12)
Person may not be both an operator and a distributor	15 AAC 160.954(d)(1)
Persons affected	15 AAC 160.954(e)
Others affected	15 AAC 160.954(f)
Related parties include direct relatives and affiliates	15 AAC 160.954(e)(1)
Defined	15 AAC 160.954(f)
Defined	15 AAC 160.995(5), (24)
Related party transactions that are allowed	15 AAC 160.954(c)
Prohibited financial interest means a prohibited conflict of interest	15 AAC 160.995(22)
Prohibited use of net proceeds	15 AAC 160.810
Promoting gambling: In the first degree	AS 11.66.210
In the second degree	AS 11.66.220
Affirmative defense--social game in personal residence with no house odds or profit	AS 11.66.250
Social Game defined	AS 11.66.280(9)

Proration of gaming permit/license fees--no proration	15 AAC 160.160
Promotional items	15 AAC 160.800
Promotion, not conduct, of any gaming activity allowed on any Internet format	AS 05.15.640(a)
Change in statute annulled 15 AAC 160.945(b)	CSHB 245, 2012
Proof: Necessary to qualify for permit	AS 05.15.140(a)
Of activity	15 AAC 160.990
Of operator liability insurance due on demand	AS 05.15.165(d)
Property, real, leased by MBP from a member permittee must be appraised	15 AAC 160.954(c)(3)
Proration of building expenses	15 AAC 160.995(3)(A)(iv)
Public interest protection--Additional regulations authorized	AS 05.15.130
Commissioner may issue order to prohibit act or practice	AS 05.15.610(a)
Disqualification terminates if in	AS 05.15.105(b)
Also	15 AAC 160.992(b)(2)
Emergency order by Commissioner to protect	AS 05.15.610(b)
MBP issuance may not be detrimental to	AS 05.15.145(a)
Permit issuance not detrimental to	AS 05.15.140(a)
Qualified organization definition may be supplemented if in	AS 05.15.130
Regulations authorized to protect	AS 05.15.060(a)(11)
Pull-tab Game: Additional prize through drawing	AS 05.15.187(g)
Age limit: Buy--21 years old	AS 05.15.187(e)
Sell, buy or play--21 years old	15 AAC 160.480(b)
Ban by municipality	AS 05.15.620
Coin board; coin in board valued at face value	15 AAC 160.470(n)
Unclaimed prize goes to buyer of last pull-tab in the game	15 AAC 160.470(m)
Construction standards	15 AAC 160.370
Also	15 AAC 160.380
Deface winning pull-tabs of $50 or more immediately after redemption	15 AAC 160.470(i)
Defined	AS 05.15.690(38)
Design subject to Department approval	15 AAC 160.390
Destruction of pull-tabs--limited	15 AAC 160.490
Also	AS 05.15.187(d)
Distributor: Application for license	15 AAC 160.050
Distribution	15 AAC 160.420
Invoice must show price of all sales, net of any discount	15 AAC 160.942(d)(1)
Also	15 AAC 160.942(e)(1)
License required	AS 05.15.183(a)
Licensee fee--$1,000 annually	AS 05.15.183(b)
License application requirements	15 AAC 160.050
Monthly report criteria	15 AAC 160.440(a)
Must give game invoice to permittee	15 AAC 160.420(a)
Purchase inducement programs defined, prohibited	15 AAC 160.942
Report on Department form	15 AAC 160.440(a)
Report need not include game price information	15 AAC 160.440(b)
Retain price information for three years for Department access	15 AAC 160.440(b)
Required for transfer of pull-tabs to permittee	AS 05.15.187(a)
Track and account for all games bought, sold and in inventory	15 AAC 160.430(c)
Dispensing device may be used; limitations	15 AAC 160.470(*l*)
Defined	15 AAC 160.995(35)
Distributor to distributor transfer allowed	AS 05.15.185(3)
Drunk may not purchase pull-tabs	15 AAC 160.480(c)
Employees of permittee/vendor may not buy pull-tabs of permittee/vendor	AS 05.15.187(h)
Expenses limited to 70% of AGI	AS 05.15.160(c)
Flare card must be displayed	15 AAC 160.400(b)
Must have tax stamp affixed	15 AAC 160.410(b)
Freezing of a game not allowable--unallowable removal of a game from play, not IAW regulation	15 AAC 160.490
Game may pay additional prize with bond, consent of AG	AS 05.15.187(g)
Game prize structure may be in only one series	15 AAC 160.480(a)(1)
Ideal Net defined	AS 05.15.690(27)
Ideal net not affected by prize for last ticket sold	15 AAC 160.460(c)
Identification: Labels sent to permittee by distributor	15 AAC 160.420(b)
Pull-tab winner: must sign Department-designed form if prize is $50 or more	AS 05.15.187(i)
Stamp: Reported to Department by manufacturer	15 AAC 160.430
Use on flare card	15 AAC 160.400(b)

See Abbreviation Key at end.

Used by manufacturers	15 AAC 160.400(a)
Inventory: Permittee report may be based on unopened games on hand	15 AAC 160.830(j)
Last ticket sold prize: Allowed to close out a slow game	15 AAC 160.470(j)(3)
Cannot be added by a distributor	15 AAC 160.460(c)
Does not affect ideal net for 3% tax purposes	15 AAC 160.460(c)
Game with last ticket sold prize may not be mixed with another game under AS 05.15.187(c)	15 AAC 160.470(b)
Limit on: Advertising: 5% of AGI	15 AAC 160.780
Use of insider information prohibited	AS 05.15.170(a)(5)
Local option ban	AS 05.15.620
Location: for play of a single pul-tab series, must be the same at any one time	15 AAC 160.480(a)(2)
New location: amend application within 10 days	15 AAC 160.070
Manufacturer: Application for license	15 AAC 160.040
Distribution	15 AAC 160.410
License needed if pull-tabs made or sold in Alaska	AS 05.15.181(a)
Licensee fee--$2,500 annually	AS 05.15.181(b)
May distribute pull-tabs only to a distributor	AS 05.15.181(d)
Monthly report	AS 05.15.181(e)
Report criteria	15 AAC 160.430
Must be able to identify counterfeit pull-tabs; reveal method to Department	15 AAC 160.370(d)
Must provide packing slip	15 AAC 160.410(d)
Manufacturing standards	15 AAC 160.370
Failure to comply with standards can bar pull-tab from use in the state	15 AAC 160.390
Must comply with NAGRA standards	15 AAC 160.370(a)
May be sold at discount, offered as door prizes, or last ticket sold prize offered, to close slow game	15 AAC 160.470(j)(3)
May not be: Combined with a game belonging to another permittee	15 AAC 160.470(e)(1)
Sold directly from the original packing box unless it was designed for retail sales	15 AAC 160.470(g)
Switched to another permittee	15 AAC 160.470(e)(2)
Mechanical/electronic: Assistance in play prohibited	15 AAC 160.470(f)
May not be used in any capacity	AS 05.15.180(a)
Mixed games--may add new game if old game 10% or less; same price/prize structure	AS 05.15.187(c)
Mix option not available if either game has "last ticket sold" prize	15 AAC 160.470(b)
Monthly sale report by manufacturer	AS 05.15.183(e)
Operator: See "Operator"	
Original packing box may not be used for direct sales unless designed for such activity	15 AAC 160.470(g)
Packing slip criteria	15 AAC 160.410(d)
Payment by permittee/operator to distributor required within 30 days	15 AAC 160.450
Permittee records retention--three years from due date or filing date, unless otherwise specified	15 AAC 160.870
Player contact with pull-tab container prohibited	15 AAC 160.470(o)
Point-of-sale system must accept data from all games sold by all distributors	15 AAC 160.942(f)
Price of ticket may not exceed $2	15 AAC 160.470(a)
Prize: May not exceed $500 per ticket	15 AAC 160.480(a)(3)
Must be randomly placed in the game	15 AAC 160.380(a)
Of $50 or more: Must be receipted	AS 05.15.187(i)
Paid in cash or check only	15 AAC 160.470(c)
Requires receipt on Department form	AS 05.15.187(i)
Paid in pull-tabs accounted as cash prizes	15 AAC 160.470(d)
Prize receipt required for all prizes of $50 or more	AS 05.15.187(i)
Under $50 paid in cash, check or pull-tabs ["play-backs"]	15 AAC 160.470(d)
Purchase by permittee/operator/vendor employees prohibited	AS 05.15.187(h)
Random placement of pull-tab prizes required in a game	15 AAC 160.380(a)
Receipt of, only by permittee or operator	AS 05.15.185
Records retention: Winning pull-tabs of $50 or more	AS 05.15.187(f)
Other records of pull-tab play	15 AAC 160.870
Registered vendor: see "Vendors"	AS 05.15.188
Regulations for pull-tabs to comply with NAGRA standards	AS 05.15.060(b)
Remove from play: limited to defective product	AS 05.15.187(d)
Prohibited unless IAW 15 AAC 160.490	15 AAC 160.490
Valid reasons to remove from play	15 AAC 160.490
Reports: see "Reports"	
Sale to one who is drunk prohibited	15 AAC 160.480(c)
Series: Assembly and packaging	15 AAC 160.380
Distributed must have NAFTM or State seal	AS 05.15.185
Made must have NAFTM or State seal	AS 05.15.181(c)

May not be sold at more than one location on the same day	AS 05.15.187(b)
May not be combined with a game from, or switched to, another permittee	15 AAC 160.470(e)
May not be withdrawn from play	AS 05.15.187(d)
Prize structure must be complete in one series	15 AAC 160.480(a)(1)
Game name and manufacturer must be on box	15 AAC 160.380(c)
Tax: Due from distributor with monthly report	AS 05.15.184
3% of ideal net, paid monthly by distributor	15 AAC 160.460(b)
3% due on ideal net from distributor when game is sold	AS 05.15.184
Not affected by prize for last pull-tab sold in a series	15 AAC 160.460(c)
Paid by distributor to Department	15 AAC 160.460(b)
Paid by permittee/operator to distributor	15 AAC 160.450
Rate is 3%	AS 05.15.184
Tax identification stamp and labels	15 AAC 160.410(b)
Identification labels must accompany game to permittee	15 AAC 160.420(b)(1)
Remitted by distributor with monthly report	AS 05.15.184
Ticket: Price may not exceed $2	15 AAC 160.470(a)
That has been altered may not be sold	15 AAC 160.470(b)
Unclaimed prizes: in coin board go to buyer of last pull-tab in the game	15 AAC 160.470(m)
In seal card game are awarded under house rules	15 AAC 160.470(m)
Vendors: see "Vendors"	AS 05.15.188
Who cannot play	15 AAC 160.470(k)
Winners of $50 or more in one prize must complete State receipt form	AS 05.15.187(i)
Identity must be verified	15 AAC 160.470(h)
Winning pull-tabs will: Be randomly distributed in box	15 AAC 160.380(b)
Be defaced upon redemption	15 AAC 160.470(i)
Not be determinable until opened	15 AAC 160.380(a)
Not be revealed by location in box	15 AAC 160.380(d)
Pull-tabs: Age limit: Buy: 21 years old	AS 05.15.187(e)
Sell, play: 21 years old	15 AAC 160.480(b)
Ban by municipality	AS 05.15.620
Bond required for games with additional winner potential through drawing	AS 05.15.187(g)
In a series must be: Color coded if series number reused	15 AAC 160.370(c)(2)
Of uniform construction	15 AAC 160.370(c)(1)
Of the same series number	15 AAC 160.370(b)(3)
Played at the same location on the same day	15 AAC 160.480(a)(2)
Inside information use prohibited	AS 05.15.187(h)
Destruction of pull-tabs--limited	15 AAC 160.490
Also	AS 05.15.187(d)
Distributor must track and account for all games bought, sold and in inventory	15 AAC 160.420(c)
Employees of permittee/vendor may not buy pull-tabs of permittee/vendor	AS 05.15.187(h)
Last ticket sold game--manufacturer may designate; provision must be on flare card; barred to distributors	15 AAC 160.460(c)
Permittee or operator may add a last ticket sold prize to close a slow game	15 AAC 160.470(j)(3)
May be distributed only from in-state	AS 05.15.183(a)
May not be sold to a person under 21 years old	AS 05.15.187(e)
Must be obtained from a licensed distributor	AS 05.15.187(a)
Must be of opaque construction	15 AAC 160.370(b)(2)
Must have conspicuous series number and manufacturer	15 AAC 160.370(b)(3)
Must show player how to use and win	15 AAC 160.370(b)(4)
NAGRA standards apply to pull-tab regulations	AS 05.15.060(b)
Of different series may not be mixed if over 10%	AS 05.15.187(c)
May not be mixed if either game has a "last ticket sold" prize	15 AAC 160.470(b)
Operator may not contract with registered vendor	AS 05.15.188(j)
Prize limit not reduced if operator contract terminated by permittee for non-use	15 AAC 160.220(c)
Purchase inducement program prohibited	15 AAC 160.942
Purchaser must be able to read flare card	15 AAC 160.400(b)
Sold under separate permits may not be mixed	15 AAC 160.470(e)
Video pull-tab terminals not authorized	AS 05.15.180(a)
Withdrawal of open game limited	AS 05.15.187(d)
Additional reasons to withdraw pull-tab game from play	15 AAC 160.490
Pull-tab purchase inducement programs defined, prohibited	15 AAC 160.942
Purchaser of pull-tab must be able to read flare card	15 AAC 160.400(b)
Qualified Organization Without Profit to Members defined	AS 05.15.690(39)
Qualified Organization defined	AS 05.15.690(39)

Quarterly reports by permittees	AS 05.15.080(a)
Race Classic defined	AS 05.15.690(40)
Raffle and Lottery: Defined	AS 05.15.690(41)
Advertising on radio and TV allowed	AS 05.15.640(a)
Bucket or basket raffle--limitations; may use roll tickets	15 AAC 160.656(a)(1)
Defined	15 AAC 160.995(30)
Calendar raffle	15 AAC 160.656(b)
Change in prizes procedures	15 AAC 160.650(i)
Drawing procedures	15 AAC 160.650
Information required on tickets and stubs	15 AAC 160.640
Merchandise raffle--like split-the-pot, but merchandise prize; may use roll tickets; there are limitations	15 AAC 160.656(a)
Must be fully accounted at raffle end	15 AAC 160.670
Other raffle types may be approved by Department upon application	15 AAC 160.656(d)
House rules must be prominently posted	15 AAC 160.656(e)
Prizes: Disclosure required	15 AAC 160.640(c)
Change in prizes	15 AAC 160.650(i)
Ownership of prizes required before the drawing	15 AAC 160.660
Receipts signed by winners	15 AAC 160.650(g)
Progressive raffle	15 AAC 160.656(c)
Defined; roll tickets may be used	15 AAC 160.995(31)
Records	15 AAC 160.670
Report, Annual, Operator: must report raffle activity in the year of activity	AS 05.15.083(b)
Permittee must report raffle activity in year of activity	AS 05.15.080(b)
Quarterly, Operator: not required until raffle done if raffle is only activity [in same year]	AS 05.15.083(a)
Permittee: not required until raffle done if raffle is only activity [in same year]	AS 05.15.080(a)
Rules for required information modified if single event, time and place, with all players present	15 AAC 160.656(a)
Required information on tickets and stubs	15 AAC 160.640
Roll tickets may be used in split-the-pot, merchandise, and bucket or basket raffles; limitations	15 AAC 160.656(a)
Also in progressive raffles	15 AAC 160.656(c)
Sold by operator must have license and permit number	15 AAC 160.640(b)(2)
Special draw raffle rules	15 AAC 160.652
Department approval needed if raffle does not involve animals under AS 05.15.690(30)	15 AAC 160.652(a)
May not use numbers wheel, cards or dice	15 AAC 160.652(b)
May not use animals, numbers wheels, cards or dice--see AG opinion on interpretation	AS 05.15.690(33)
Ticket price may not exceed $10	15 AAC 160.652(c)
Split-the-pot raffles exempt from most ticket information requirements--limitations, may use roll tickets	15 AAC 160.656(a)
Termination procedures	15 AAC 160.650(f)
Tickets and stubs must have permit/consecutive ticket [serial] number	15 AAC 160.640(a)
Time limit for conduct--must be completed by end of year following the year in which first ticket was sold	15 AAC 160.650(e)
Variations	15 AAC 160.656
Winner receipts for prizes of $50 or more	15 AAC 160.650(g)
Rain Classic defined	AS 05.15.690(42)
Random placement of prizes in a pull-tab game required	15 AAC 160.380(a)
Rat Race authorized	AS 05.15.100(a)
Application	15 AAC 160.675
Defined	AS 05.15.690(2)(A)
Defined	15 AAC 160.995(28)
Operation	15 AAC 160.676(b)
Real property: leased by an MBP from a member permittee must be appaised	15 AAC 160.953(c)(3)
Operator bond: acceptable if no other alternative and property is appraised at twice the bond amount	15 AAC 160.030(b)(3)(A)
Reapplication after revocation: Operator--up to five years	AS 05.15.170(b)
Licensee	AS 05.15.170(b)
Operator must retest	15 AAC 160.030(f)
Permittee--one year	AS 05.15.040
Permittee--up to one year	AS 05.15.170(b)
Vendor--up to five years	AS 05.15.170(b)
Receipt of pull-tabs--only by permittee, operator or distributor	AS 05.15.185
Receipts for bingo sales	15 AAC 160.520
Receipts for prizes: Bingo--required for all prizes	15 AAC 160.610(a)
Dog Mushers' Contest prize receipt for $50 or more	15 AAC 160.680(c)
Fish Derby prize recipt for all prizes of $50 or more	15 AAC 160.690(c)
Ice Classic--prize receipt for $50 or more	15 AAC 160.700(c)
Pull-tab--prize receipt for $50 or more	AS 05.15.187(i)

Salmon and King Salmon classics--$50 or more	15 AAC 160.710(c)
For prizes--see Prize Winner Receipts	
Records: Inspection	15 AAC 160.980
Records: Bingo sessions	15 AAC 160.625
Keep for three years	15 AAC 160.870
Bingo prize receipts kept for three years from issue date	15 AAC 160.520(a)
Inspection by Department	15 AAC 160.980
Method of accounting	15 AAC 160.830
Pull-tabs paying prizes of $50 or more must be kept	AS 05.15.187(f)
Retention requirements for winning pull-tabs by permittee	AS 05.15.187(f)
Raffles	15 AAC 160.670
Refund of: Expense reduces reportable gaming expenses; rules	15 AAC 160.830(g)
Fees	15 AAC 160.170
Registered Vendors for pull-tab sale--see "Vendors"	AS 05.15.188
Regulations--Department authorized to write	AS 05.15.060
Procedures, regulations and statute copy must be available on each gaming premises	15 AAC 160.940
Reinstatement after revocation: Operator--up to five years	AS 05.15.170(b)
Permittee--one year	AS 05.15.040
Permittee--up to one year	AS 05.15.170(b)
Registered vendor--up to five years	AS 05.15.170(b)
Religious Organization defined	AS 05.15.690(43)
Related party for prohibited conflict of interests defined	15 AAC 160.954(e)(2)
Relative, direct, defined	15 AAC 160.995(5)
Permits--file with the Department	15 AAC 160.020(b)
Renewal--permittee	15 AAC 160.020(b)
MBP	15 AAC 160.020(b)
Distributor	AS 05.15.183
Operator	15 AAC 160.030
Pull-tab manufacturer	AS 05.15.181(e)
Registered vendor	15 AAC 160.340
Rent: and wage expenses of an operator must be separately accounted	15 AAC 160.230
Appraisal required for real estate leased by an MBP from a member permittee	15 AAC 160.954(c)(3)
Rental/lease fees for equipment/premises reasonable	15 AAC 160.995(3)(v)
Report: Department to legislature	AS 05.15.090
Calcutta pool by permittee	AS 05.15.080(c)
Distributor: Monthly, by last business day of following month	AS 05.15.183(d)
Report criteria	15 AAC 160.440(a)
To Department, of pull-tabs sold	AS 05.15.183(e)
Manufacturer: All pull-tabs sold, monthly, by last business day of the following month	AS 05.15.181(e)
All pull-tabs sold	15 AAC 160.430
Multiple-beneficiary permittee: Annually	15 AAC 160.850(c)
Annually, by 28 February of following year	AS 05.15.083(b)
CPA review, by 28 February of following year	15 AAC 160.310
Quarterly, not later than 45 days following end of quarter	AS 05.15.083(a)
Operator to: Department: Annually, by 28 February of following year	AS 05.15.083(b)
CPA review, by 28 February of following year	15 AAC 160.310
Quarterly If only raffle activity, no report until raffle done	AS 05.15.083(a)
Quarterly, if MBP member, separate from MBP quarterly report	15 AAC 160.840(b)
Permittee: Annually, by 15 March of the following year	AS 05.15.087(c)
Annual	15 AAC 160.850
Monthly, from operator, to include net proceeds check from prior month	AS 05.15.087(a)
Quarterly, by last day of the month following the report month	AS 05.15.087(b)
Permittee to Department: Annual, by 15 march of the following year	AS 05.15.080(b)
Quarterly If only raffle activity, no report until raffle done [in same year], NLT 45 days after the quarte	AS 05.15.080(a)
Reports: And fees required of permittees--filing date	AS 05.15.080(a)
Delinquent--all gaming activity must stop until filed	AS 05.15.095(b)
Due dates for filing: Operator/MBP reports and CPA review: annual report to Department by 28 February	AS 05.15.083(b)
Grace period for filing--one thirty-day period allowable	15 AAC 160.860(a)
Must use form prescribed or provided by the Department	
Distributor of pull-tabs monthly report	15 AAC 160.440(a)
Permittee annual financial statement	15 AAC 160.850
Permittee quarterly report	15 AAC 160.840
Manufacturer of pull-tabs monthly report	15 AAC 160.460

MBP reports must comply with operator report requirements	AS 05.15.145(d)
Operator quarterly and annual report	15 AAC 160.290
Signed under penalty of unsworn falsification	AS 05.15.095(a)
To Department by operators--filing date	AS 05.15.083(a)
Request by Department for information or documents must be honored within 14 days of receipt	15 AAC 160.980(d)
Request for permit/license/vendor registration administrative hearing:	15 AAC 160.910
Timely within 15 days	15 AAC 160.910(b)
Waiver of Penalty	15 AAC 160.965
Response to Department request for information or documents must be provided within 14 days	15 AAC 160.980(d)
Restriction: Fish and Game employees--salmon classics	AS 05.15.060(a)(10)
Member in charge	15 AAC 160.970
Operator eligibility	AS 05.15.105
Use of broadcasting to conduct some limited activities limited to noncommercial stations or networks	AS 5.15.640(a)
Also	15 AAC 160.945(a)
Broadcasting includes the internet--annulled by CSHB 245, effective 10 September 2012	15 AAC 160.945(b)
Promotion of any gaming activity, in any Internet format, is now allwed--unrestriected	AS 05.15.640(a)
Restoration of prize limits if permittee can show that operartor did not use permit before contract termination	15 AAC 160.220(c)
Retail sales by operator requires authorizing permittee permission	15 AAC 160.935(a)
Return to the Department or destroy noncurrent permit, license or vendor registration	15 AAC 160.070(c)
Permittees and licensees may use email, fax and web sites among themselves; no public access	15 AAC 160.945(c)
Review of operator and MBP financial records by CPA	15 AAC 160.310
Date required; required elements	AS 05.15.165(e)
Revocation: Grounds, procedures, for permits, licenses, registrations	AS 05.15.170
Also	AS 05.15.040
Grounds and procedures	15 AAC 160.880
Denial of permit or license--grounds	15 AAC 160.880
Department to post a notice	15 AAC 160.880(c)
Immediate, of a permit or license; procedures	15 AAC 160.885
Notice: posted on premises	15 AAC 160.880(c)
To Alcoholic Beverage Control Board of violation by liquor licensee	AS 05.15.097
Operator's license	AS 05.15.128(a)
Appealable with licensee-paid audit	AS 05.15.128(b)
Or suspension: Licensee--surrender license	15 AAC 160.140
Permittee--surrender permit	AS 05.15.050
Permits/licenses/registrations--regulations authorized	AS 05.15.060)a)(3)
Procedures, grounds	AS 05.15.170
Reapplication period: License--up to five years	AS 05.15.170(b)
Permit--up to one year	AS 05.15.040
Also	AS 05.15.170(b)
Surrender: License	15 AAC 160.140
Permit	AS 05.15.050
Registration [vendor]--up to five years	AS 05.15.170(b)
Suspension grounds--permits/licenses/registrations	AS 05.15.170
Roll tickets may be used in split-the-pot, merchandise,and bucket or basket raffles	15 AAC 160.656(a)
Also in progressive raffles	15 AAC 160.656(c)
Sale of equipment, supplies, miscellaneous, included in gross income	AS 05.15.690(25)
Sales receipts for bingo	15 AAC 160.520
Sales, retail, by operator at primary gaming site rquires permission from the authorizing permittees	15 AAC 160.935(a)
Salmon Classic: Defined	AS 05.15.690(44)
Procedures	15 AAC 160.710
Scholarship limitation--cannot go to Outsiders to be used Outside	15 AAC 160.810(c)
Seal card defined	15 AAC 160.995(36)
Self-directed permittee must identify gaming manager to Department within ten days	15 AAC 160.365(a)
Self-directed permit defined	15 AAC 160.995(23)
Series, pull-tab, defined	AS 05.15.690(45)
Series, game name and manufacturer must be on pull-tab box	15 AAC 160.380(c)
Session: Bingo, may not exceed 35 games	15 AAC 160.580(c)
Consecutive: must be separated by at least one hour	15 AAC 160.580(e)
Limits, bingo	15 AAC 160.580(d)
Records	15 AAC 160.625
Short title--Alaska Gaming Reform Act	AS 05.15.695
Signature stamp may not be used on permittee checks	15 AAC 160.820(c)(3)
Snow Classic defined	AS 05.15.690(49)

Snow Machine Classic defined	AS 05.15.690(46)
Social Game defined	AS 11.66.280(9)
Something of Value defined	AS 11.66.280(10)
Special draw raffle	15 AAC 160.652
Split the pot raffle	15 AAC 160.656(a)(3)
Defined; prize is 50% of gross receipts	15 AAC 160.995(32)
Spousal Equivalent defined	15 AAC 160.995(24)
Stamps, identification, for pull-tabs	15 AAC 160.400
Standards for construction of pull-tabs	15 AAC 160.370
State identification stamps must be used by pull-tab manufacturers	15 AAC 160.410(b)(1)
Statute: if found unlawful--permits and licenses issued thereunder are cancelled	AS 05.15.600
Procedures, statue and regulations copy must be available on each gaming premises	15 AAC 160.940
Stop order for unlicensed activity	AS 05.15.610
Strict interpretation of statue and regulations by Department	15 AAC 160.932
Sublease or lease of a facility used to conduct gaming activity by a distributor prohibited	15 AAC 160.954(b)(3)
Subpoena power for books, records, witnesses	AS 05.15.070
Supervisor defined	15 AAC 160.995(37)
Supplemental information to permit/license/registration application	15 AAC 160.080
Surety bond: Changed--operator must inform Department	AS 05.15.167(c)
Lost--operator must inform Department	AS 05.15.167(c)
Surrender of: License upon suspension or revocation	15 AAC 160.140
Permit upon suspension or revocation	AS 05.15.050
Suspension: Grounds	15 AAC 160.880
Automatic when there is no member in charge; lifted upon appointment notice and testing	15 AAC 160.970(e)
Department to post a notice	15 AAC 160.880(c)
License up to five years	AS 05.15.170(b)
Notice: of permit limits disposition of funds	15 AAC 160.890
Or revocation--permit surrender	AS 05.15.050
Posted on premises	15 AAC 160.880(c)
To Alcoholic Beverage Control Board of violation by liquor licensee	AS 05.15.097
Permit for up to one year	AS 05.15.170(b)
Procedures	AS 05.15.170
Surrender: License	15 AAC 160.140
Permit	AS 05.15.050
Vendor registration for up to five years	AS 05.15.170(b)
Suspension/revocation/denial--permits/licenses/registrations	15 AAC 160.880
Tampered pull-tab tickets may not be sold	15 AAC 160.470(b)
Tax: Additional 1% is a "fee" and not a tax	AS 05.15.020(b)
Delinquent: no penalty or interest stated in statute or regulation	
On pull-tabs--3% of ideal net	AS 05.15.184
Due from distributor to the Department with monthly report	AS 05.15.184
3% of ideal net, paid monthly by distributor to Department	15 AAC 160.460
3% due on ideal net from distributor when game is sold	AS 05.15.184
Not affected by prize for last pull-tab sold in a series	15 AAC 160.460(c)
Paid by distributor to Department	15 AAC 160.460(b)
Paid by permittee/operator to distributor	15 AAC 160.450
Remitted by distributor with monthly report	15 AAC 160.460(b)
Tax identification stamp and labels	15 AAC 160.400(b)
Must be provided to permittee with game	15 AAC 160.420(b)(1)
Unpaid stops gaming activity	AS 05.15.095(b)
Temporary permit/operator license to conduct gaming until 15 February with timely-filed renewal application	15 AAC 160.110(f)
Temporary MBP permit applies only to permittees that were members before the application was filed	15 AAC 160.110(f)
Termination of: Contract; restoration of prize limits upon demonstration that operator did not use permit	15 AAC 160.220(c)
Disqualification from participation in gaming for some felons	15 AAC 160.992
Termination of raffle if prizes changed	15 AAC 160.650(i)
Testing: Operators	AS 05.15.122(b)
Managers of MBPs must test	15 AAC 160.975(c)
Permittees--required of all members in charge	AS 05.15.112(e)
Retesting may be required if changes in statute or regulation are sufficiently extensive	15 AAC 160.975(e)
Test for PMIC, AMIC and manager in charge of gaming	15 AAC 160.975
Theft/embezzlement: Loss by employee may not be charged to permittee by operator	15 AAC 160.270(c)
Permittee/MBP rules for accounting if recovery involved	15 AAC 160.835(c)
Three elements of gambling--consideration [what is paid to enter the activity], chance and prize	AG Opinion 663-01-0183

If any element is missing, the activity is not gambling	AG Opinion 663-01-0183
Third-party check may not be accepted by a permittee for participation in gaming	15 AAC 160.800(f)
Third-party vendor: see "Vendors"	AS 05.15.188
Tickets and stubs for a raffle must have permit, serial [and license] numbers	15 AAC 160.640
Split-the-pot raffle exempt from most ticket requirements	15 AAC 160.656(a)(3)
Time: Extension to use net proceeds	AS 05.15.150(b)
Restrictions on holding net proceeds for more than one year	15 AAC 160.822
Limit to appoint replacement members in charge--six months	AS 05.15.112(e)
Limit to request hearing--fifteen days	15 AAC 160.910(b)
Notify Department of changes within ten days	15 AAC 160.070(a)
Transfer of license prohibited	15 AAC 160.120
Permit transfer prohibited	AS 05.15.040
Travel, out-of-state: As expense, not expressly prohibited	15 AAC 160.995(3)
Net proceeds use: allowed if in compliance otherwise	AS 05.15.150(a)
Unauthorized: Expenses from gaming proceeds by permittee	15 AAC 160.995(3)(B)
Include expenses not authorized and authorized expenses above caps in AS 05.15.160	15 AAC 160.835(a)
Operator expenses reimbursed to permittee with interest	AS 05.15.165(b)
Unclaimed prizes: in coin board or seal card game	15 AAC 160.470(m)
In raffle; disposition must be recorded	15 AAC 160.670(a)(9)
Unlawful: Defined	AS 11.66.280(11)
Statute--permits and licenses issued thereunder are cancelled	AS 05.15.600
Unlicensed activity--stop order for, by Commissioner	AS 05.15.610
Unlicensed activity	15 AAC 160.930
Unpermitted activity	15 AAC 160.930
Use of dedicated net proceeds: Permitted use defined	AS 05.15.150(a)
Donated to another organization	15 AAC 160.810(f)
Limits	15 AAC 160.810
Permitted use defined further	15 AAC 160.810
Political use of any kind restricted to raffle proceeds	AS 05.15.150(a)(3)
Recipient to use IAW with AS 05.15.150--permittee to ensure compliance	15AAC 160.810(f)
Record kept for three years	15 AAC 160.870
Registered lobbyist, payments to, banned	AS 05.15.150(a)(1)
Scholarship use limited to in-state or by state resident Outside	15 AAC 160.810(e)
Stated purpose in accordance with statute	AS 05.15.150(a)
Statement of purpose required by application on Department form	15 AAC 05.15.020(a)
Within one year	AS 05.15.150(b)
Permission from Department required to hold proceeds more than one year	AS 05.15.150(b)
Rules for accounting, reporting, when permitted to hold for more than one year	15 AAC 160.822
Use of another's permit/license/registration prohibited	15 AAC 160.880(a)(6)
Validated bingo sheet defined	15 AAC 160.995(25)
Vendors, registered	AS 05.15.188
Ban by municipality option	AS 05.15.124
Contracts	15 AAC 160.340
Compensation: May be waived; activity controlled	15 AAC 160.350
No more than 30% of ideal net	AS 05.15.188(h)
Criminal history check may be requested by Department	15 AAC 160.934
Defined	AS 05.15.690(47)
Examination of books and records	AS 05.15.070
False statement in application--unsworn falsification	AS 05.15.680(b)
Grounds for action	15 AAC 160.880(a)(1)
Liquor license required--must be liquor store or full-service bar [not a fraternal]	AS 05.15.690(47)
May not receive pull-tabs directly from distributor, but only from PMIC	AS 05.15.183(e)
May not have any other contract with, or employ, a permittee when there is a vendor contract	15 AAC 160.954(d)(2)
May not be a member in charge for a permittee	15 AAC 160.970(a)
May not contract with an operator	AS 05.15.188(j)
Must post permit before starting play	15 AAC 160.110(b)
Net proceeds at least 70% of ideal net	AS 05.15.188(h)
Permit must be posted before start of play	15 AAC 160.110(b)
Purchase inducement program participation barred	15 AAC 160.350(b)
Also	15 AAC 160.942
Registration required	AS 05.15.188
Revocation/suspension grounds, procedures	AS 05.15.170
Department to post a notice	15 AAC 160.880(c)

Renewal after action may be denied for up to five years	AS 05.15.170(b)
Sales areas--must prohibit unaccompanied minors	15 AAC 160.360
Veterans Organization defined	AS 05.15.690(48)
Video pull-tabs terminals not authorized	AS 05.15.180(a)
Violation of AS 05.15/15 AAC 160 grounds for action	15 AAC 160.880
Violation: Ineligibility--no reinstatement for one year	AS 05.15.170(a)
First--NOV; second--Class B misdemeanor	AS 05.15.680(a)
Notice to Alcoholic Beverage Control Board of violation by liquor licensee	AS 05.15.097
Wages must be: Reasonable	AS 05.15.160(b)
Separately accounted by an operator	15 AAC 160.230
Waiver of: Hearing rights if request not timely--over fifteen days	15 AAC 160.910
Membership requirement for permit	15 AAC 160.020(c)
Penalty	15 AAC 160.965
Web sites, email and fax may be used by permittees and licensees among themselves; no public access	15 AAC 160.945(c)
Wheels, cards and dice may not be used	AS 05.15.180(a)
Who cannot play pull-tabs	15 AAC 160.470(k)
Winner: Bingo, with subsequent call, defined--share the prize	15 AAC 160.590(*l*)
Multiple winners on same call--share the prize	15 AAC 160.590(j)
Identification of pull-tab winner of $50 or more must be verified	15 AAC 160.470(h)
Receipt to be completed by winner: Bingo--all prizes	15 AAC 160.610(a)
Calcutta pool--$50 or more	15 AAC 160.715(e)
Crane classic--$50 or more	15 AAC 160.717(b)
Fish Derbies, for prize of $50 or more	15 AAC 160.690(c)
Ice Classics, for prize of $50 or more	15 AAC 160.700(c)
Pull-tab, for prize of $50 or more	AS 05.15.187(i)
Raffle, for prize of $50 or more	15 AAC 160.650(g)
Salmon/King Salmon Classics, for prize of $50 or more	15 AAC 160.710(c)
Winning pull-tabs may not be disclosed by position in box	15 AAC 160.380(a)
Randomly distributed in box[es]	15 AAC 160.380(a), (d)
Withdrawal of pull-tab games in play is limited	AS 05.15.187(d)
Criteria for pull-tab game withdrawal from play	15 AAC 160.490

Abbreviation Key:

ABC	Alcoholic Beverage Control Board
AAC	Alaska Administrative Code
AFS	Annual Financial Statement
AG	Attorney General
AGI	Adjusted Gross Income
AMIC	Alternate Member in Charge
AS	Alaska Statute
AST	Alaska State Troopers
CPA	Certified Public Accountant
CSHB	Committed Substitute for House Bill
FMV	Fair Market Value
GAAP	Generally Accepted Accounting Principles
IAW	In accordance with
MBP	Multiple-beneficiary permit[tee]
MIC	Member in charge, either primary or alternate
NAFTM	National Association of Fundraising Ticket Manufacturers
NAGRA	North American Gaming Regulators Association
NOV	Notice of Violation
NLT	Not later than
PMIC	Primary Member in Charge
§ §§	Section; sections

22 October 2012

This index is unofficial. If any discrepancies are found between this document and the official Alaska Statutes and Alaska Administrative Code, the official Statutes and Code will apply.

See Abbreviation Key at end.