



Social and Charitable Gambling- Frequently Asked Questions

Why am I required to get a sales tax permit? I have been filing my sales taxes with the gambling report.

The sales tax form you have been using to remit your taxes is no longer available. You are now required to remit your sales tax with a sales tax permit.

Is my organization subject to sales tax on gambling receipts?

Yes, your gambling receipts are subject to sales tax.

What organizations are exempt?

The only organizations that are exempt are cities and counties. Receipts from raffles conducted by agricultural fairs are also exempt.

I am a non profit organization, do I still need to collect and remit sales tax?

Nonprofit organizations which conduct games of skill, games of chance, raffles, bingo, and other games are required to obtain a sales tax permit.

What is taxable?

Gambling receipts include charges paid to participate, admissions, and ticket sales. Sales tax is computed on the entire gross receipts without any deductions.

Why can't I remit my sales tax annually?

If you remit more than \$120 annually, you are required to pay your sales tax quarterly.

I conduct one raffle a year and pay more than \$120. Do I need to file quarterly?

No, you can sign up for an annual permit and request a special filing status:

- FF1- January through March due April 30
- FF2- April through June due July 31
- FF3- July through September due October 31
- FF4- October through December due January 31

Check the annual filer box and mark the desired FF code on the paper application.