

SPRINGFIELD COLLEGE

CHARITABLE GAMING POLICY

I. Purpose:

The purpose of this Charitable Gaming Policy (the “Policy”) is to establish procedures governing the permitting and operation of Games of Chance, as defined below, at Springfield College (the “College”) in accordance with applicable laws and regulations.

II. Scope:

This Policy applies to all Games of Chance conducted by, or on behalf of, the College or any College affiliated group, including, but not limited to, College alumni associations, athletic teams, and academic and non-academic student groups and organizations.

III. Definitions:

- A. Game of Chance. “Games of Chance”, in general, are any games in which a person pays something of value (i.e. cash), for an opportunity to win a prize. Games of Chance include, but are not limited to, Raffles (including 50/50 raffles), casino nights and poker tournaments and bingo nights.
- B. Raffle. A “Raffle” is an arrangement for raising money by the sale of tickets, certain among which, as determined by chance after the sale, entitle the holders to prizes.

IV. Policy:

Most states, including the Commonwealth of Massachusetts (“Massachusetts”), generally prohibit Games of Chance. However, under certain conditions, qualified non-profit organizations like the College may conduct Games of Chance as part of organized fund raising events provided such events are properly permitted and conducted in accordance with applicable laws and regulations. All Games of Chance conducted by the College must be approved in advance by the divisional Vice President responsible for the area conducting the Raffle and comply with all provisions of this Policy.

The below Policy provisions govern Games of Chance conducted in Massachusetts. Games of Chance held in other states, such as at another College campus or during a College sponsored alumni event, must comply with the laws and regulations of that particular state. Any College community member seeking to operate a Game of Chance *outside* Massachusetts should contact the College’s Controller’s Office or Office of General Counsel at least 120 days in advance of the proposed event to discuss necessary permitting and other requirements.

The below Policy provisions also only govern the permitting and operation of Raffles. Separate, more restrictive, permitting and operating rules govern casino nights, poker tournaments, and bingo nights and will generally not be permitted by the College. Any College community member seeking to operate a casino night, poker tournament and/or bingo night should contact the College’s Controller’s Office or Office of General Counsel at least 180 days in advance of the proposed event to discuss necessary approvals, permitting and other requirements.

V. Massachusetts Raffle Permits:

A permit, issued by the city/town in which the fundraising event will be held, is required to conduct a Raffle. Once issued, a permit is valid for one (1) year, so long as all reporting requirements are met. The College's Controller's Office will arrange for a permit from the City of Springfield to govern all Raffles conducted within the City of Springfield. Any College community member seeking to operate a Raffle in another municipality in Massachusetts should contact the College's Controller's Office at least 120 days in advance of the proposed event to discuss obtaining the necessary permit from that particular municipality.

VI. Raffle Operating Rules:

Massachusetts requires that all Raffles be operated/run by members of the non-profit organization and that all proceeds be used to further the non-profit's purpose. This means that all Raffles conducted at the College must be operated by College community members (employees and/or students) and be used to support the College's non-profit mission.

In addition, Massachusetts has more restrictive rules governing Raffles in which the value of the prize or prizes to be awarded exceed \$10,000.00 *or* in which the ticket price exceeds \$10.00. *As such, any Raffle conducted by the College must limit ticket prices to \$10.00 per ticket.*

VII. Pre-Raffle Procedure:

A department's pre-raffle procedure should include a pre-raffle meeting with the Controller's Office at least 120 days in advance of the proposed event to discuss set up of revenue and expense accounts for the event, assess permit needs, determine the ticket sales collections and deposit process to ensure the safeguarding of cash and checks, and post-Raffle reporting requirements.

VIII. Post-Raffle Compliance:

Massachusetts requires two reports to be filed regarding Raffles:

- A. Within ten (10) days following *each* Raffle, the College must file a tax return with the Massachusetts Lottery Commission and remit five percent (5%) of the Raffle's gross proceeds to the Lottery Commission ("Tax Return Report"); and
- B. Within thirty (30) days following the expiration of the annual Raffle permit, the College must submit a report to the local municipality that issued the particular Raffle permit ("Annual Permit Report").

The College's Controller shall file all the Tax Return Reports and any Annual Permit Reports. To facilitate such reporting each College department hosting a Raffle must, *within two (2) days following the Raffle*, submit to the Controller's Office the "Raffle Report Form" that will include the following information:

- Amount of money (gross amount) received from the Raffle;
- Amount spent on expenses;
- Names of winners of prizes of more than \$25 in value;
- Total net proceeds; and
- Use of the funds.

The tax payment due the Lottery Commission shall be deducted from the proceeds of the Raffle.

IX. Additional References:

Massachusetts Attorney General informational webpage on Raffles and Other Gaming Activity:
<http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/soliciting-funds/raffles-and-other-gaming-activity/>

Approved by:	President and President's Cabinet
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Responsible Dept./Contact:	Controller's Office Office of General Counsel