Tax Expenditure Review Commission Member Evaluation Summary
11.1.02 Bingo at Fairs and Civic Celebrations

Name of	Bingo at Fairs and Civic Celebrations
Estimate of Annual Revenue Lost:	Less than $50,000 annually *
Year of Adoption:	1984
Sunset Date:	None

Tax Type:

- ☐ Individual Income Tax
- ☐ Corporate Franchise Tax
- ☐ Estate Tax
- ☐ General Sales and Use Tax
- ☐ Motor Vehicle Sales Tax
- ☐ Highway Fuels Excise Tax
- ☐ Alcoholic Beverage Tax
- ☐ Cigarette and Tobacco Tax
- ☐ Mortgage Registry Tax
- ☐ Deed Transfer Tax
- ■ Lawful Gambling Tax
- ☐ Insurance Premiums Tax
- ☐ Property Tax
- ☐ Motor Vehicle Registration Tax
- ☐ Aircraft Registry Tax
- ☐ Cannabis Gross Receipts Tax

This expenditure is the result of state conformity to the Federal Code:

- ☐ Yes
- ■ No

Commission Approved Objective:

The objective of the Bingo at Fairs and Civic Celebrations tax expenditure is to simplify compliance with and enforcement of lawful gambling and reduce administrative burden.

Business (check all that apply):

- ☐ Job Creation & Maintenance
- ☐ Investment
- ☐ Competitiveness/Strategic
- ☐ Health/Environmental/Social Justice
- ☒ Other

Individual (check all that apply):

- ☐ Relief of Poverty
- ☐ Progressivity/Assistance to Low Earners
- ☐ Access to Opportunity
- ☐ Health/Environment/Social Justice
- ☐ Other

*The estimate of annual revenue lost is from the 2024 Tax Expenditure Budget published by the Department of Revenue for Fiscal Year 2026.

Measurement and Effectiveness Ratings Summary:

Statement	Strongly Disagree	Somewhat Disagree	Somewhat Agree	Strongly Agree	Total
We can measure the overall benefit towards achieving the objective(s).	0	1	2	2	5
The expenditure's benefit justifies its fiscal cost.	0	0	2	3	5
The expenditure is claimed by its intended beneficiaries.	0	0	2	3	5
The expenditure is claimed by a broad group of taxpayers.	1	1	1	2	5
The expenditure amount claimed per taxpayer is meaningful as an incentive/benefit.	0	0	3	2	5
The expenditure is relevant today.	0	1	2	2	5
Business Only: The expenditure is primarily beneficial to smaller businesses.	0	0	1	2	3
Individuals Only: The expenditure is primarily beneficial to lower income taxpayers.	0	0	0	0	0

Summary of the tax expenditure is flagged for legislative review:

Continue	Repeal	Modify	Total
5	0	0	5

Comments:

"I would wonder how many organizations know of the tax exemptions for Bingo or if they are playing for high enough prizes. I would also be interested in better understanding, which organizations are using this and in which ways."