Tax Expenditure Review Commission Member Evaluation Summary
11.2.01 Credit for Certain Raffles

Name of Expenditure:	Credit for Certain Raffles
Estimate of Annual Revenue Lost:	Less than $50,000 annually *
Year of Adoption:	2000
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 Credit for Certain Raffles tax expenditure is to direct a higher amount of net raffle proceeds used exclusively to relieve the effects of poverty, homelessness, or disability than would occur but for the credit.

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	3	1	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	0	2	2	5
The expenditure amount claimed per taxpayer is meaningful as an incentive/benefit.	0	1	2	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 tax expenditure is flagged for legislative review:

Continue	Repeal	Modify	Total
5	0	0	5

Comments:

"While the expenditure is simple to administer and is helpful to organizations who use this, it still seems to apply to a relatively small set of organizations. If the purpose is to help organizations, it should probably be made to be more accessible."