

Tax Expenditure Review Commission Member Evaluation Summary

11.1.03 Infrequent Bingo Occasions

| | |
|----------------------------------|--------------------------------|
| Name of Expenditure: | Infrequent Bingo Occasions |
| Estimate of Annual Revenue Lost: | \$100,000 in fiscal year 2026* |
| Year of Adoption: | 1984 |
| Sunset Date: | None |

Tax Type:

- | | |
|--|---|
| <input type="checkbox"/> Individual Income Tax | <input type="checkbox"/> Mortgage Registry Tax |
| <input type="checkbox"/> Corporate Franchise Tax | <input type="checkbox"/> Deed Transfer Tax |
| <input type="checkbox"/> Estate Tax | <input checked="" type="checkbox"/> Lawful Gambling Tax |
| <input type="checkbox"/> General Sales and Use Tax | <input type="checkbox"/> Insurance Premiums Tax |
| <input type="checkbox"/> Motor Vehicle Sales Tax | <input type="checkbox"/> Property Tax |
| <input type="checkbox"/> Highway Fuels Excise Tax | <input type="checkbox"/> Motor Vehicle Registration Tax |
| <input type="checkbox"/> Alcoholic Beverage Tax | <input type="checkbox"/> Aircraft Registry Tax |
| <input type="checkbox"/> Cigarette and Tobacco Tax | <input type="checkbox"/> 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 Infrequent Bingo Occasions 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 | 1 | 1 | 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 | 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 | 1 | 2 |
| 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:

“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.”