

Tax Expenditure Review Commission Member Evaluation Summary

11.1.04 Smaller Raffles

Name of Expenditure:	Smaller Raffles
Estimate of Annual Revenue Lost:	\$300,000 in fiscal year 2026*
Year of Adoption:	1984
Sunset Date:	None

Tax Type:

- | | |
|--|---|
| ☐ Individual Income Tax | ☐ Mortgage Registry Tax |
| ☐ Corporate Franchise Tax | ☐ Deed Transfer Tax |
| ☐ Estate Tax | ☒ Lawful Gambling Tax |
| ☐ General Sales and Use Tax | ☐ Insurance Premiums Tax |
| ☐ Motor Vehicle Sales Tax | ☐ Property Tax |
| ☐ Highway Fuels Excise Tax | ☐ Motor Vehicle Registration Tax |
| ☐ Alcoholic Beverage Tax | ☐ Aircraft Registry Tax |
| ☐ Cigarette and Tobacco 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 Smaller Raffles 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	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	0	3	2	5
The expenditure is relevant today.	0	0	3	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: