

# BINGO GUIDELINES



Bingo is an authorized, but regulated gambling activity. Unless promotional, bingo can only be played in public with a proper license or permit. The following guidelines explain the requirements for conducting Bingo in the state of Montana.

*Note: These guidelines cover Bingo offered at a cost to participants. If promotional Bingo is offered at no cost to participant, these guidelines do not apply.*

## FOR ALL ENTITIES OFFERING BINGO:

- 🎰 Standard Bingo cards have 5 columns 25 squares. *Nonstandard cards, which allow numbers to be written-in or otherwise, must be approved.*
- 🏠 \$1 maximum per card; \$800 max payout per game.
- 🎯 It's legal to play a variation of Bingo where prizes are awarded for each pattern if each pattern wager costs 50 cents or less & winnings for each pattern are less than \$100.
- 🎰 Bingo games may not be combined to promote higher prize payouts – progressive pots are not allowed.
- 👤 Players must be physically present to win.
- 🕒 Unless a local ordinance has been adopted which provides for it, no bingo can be played between the hours of 2AM and 8AM.

## FOR PROFIT

Submit [Form 25](#) & \$250 Permit Fee

- Must have a [gambling operator license](#) to conduct Bingo, to apply complete [Form 5](#).
- Total payouts cannot go beyond \$3,000/session. *\*Note "Special Bingo Sessions" may be applied for which allow up to \$5,000/session (Form 38 & \$10 permit fee).*
- Sessions must last at least 2 consecutive hours or a minimum of 20 games in a row.
- A new session may not begin less than 2 hours after the prior session.
- See [Recordkeeping requirements](#) & [Taxation](#) on page 3.

## CHARITABLE ORGANIZATION/NONPROFIT

*\*See Page 2 for information regarding offering Bingo at a Casino Night fundraising event.*

Submit [Form 25](#) & \$125 Permit Fee

- Must have a [gambling operator license](#) to conduct Bingo; to apply, complete [Form 5](#).
- May not offer gambling activities more than 60 days in a calendar year.
- If conducting a game anywhere other than their own premises, must be conducted at another qualified charitable organization's premises or at an event sponsored by a government entity (such as a county fair). The following applies to such games:
  - Games are not limited to a maximum per-session prize payout limit;
  - May not charge more than 50 cents for an individual bingo card; and
  - May not award a bingo prize that exceeds \$100 in value.
- See [Recordkeeping requirements](#) on page 3.

*Note: Charitable/Nonprofit organizations are exempt from taxation.*

*"Charitable organization" means an organization granted an exemption under 26 U.S.C. 501(c)(3), (c)(4), (c)(8), or (c)(19). Those established on or prior to January 15, 1989 are not required to pay a permit fee.*



## BINGO AT A CASINO NIGHT (NONPROFITS ONLY)

*No gambling operator license required, only a Casino Night Permit. A nonprofit may apply for one non-transferable permit per year. The casino night can be a single event (which may not exceed 12 hours total) or it can be split into two individual six-hour events on two separate days within the same calendar year. (If split, both dates must be listed on the application form.)*

Submit at least 10 days before the event:

[Form 11](#), \$25 application fee, and verification of nonprofit Status.

Submit after the event within 30 days:

[Form 12](#), which includes:

- ✓ total receipts collected;
  - ✓ administrative expenses;
  - ✓ total value of prizes awarded (bought and donated); and
  - ✓ description of the civic, charitable, or educational purpose for which the proceeds were used.
- Event can include: live bingo, live card games, poker, keno games, and raffles.
  - Event cannot include: craps, blackjack, roulette, card tournaments, or dice games.
  - Wagers are made with imitation money.
  - See [Casino Night Guidelines](#) for additional requirements.

*A "casino night" is a fundraising event conducted by a nonprofit during which wagers may be made in authorized gambling activities with imitation money.*

## RETIREMENT HOME/ LONG-TERM CARE FACILITY

Submit [Form 25](#) (no permit fee)

- Must have a [gambling operator license](#) to conduct Bingo (if charging money to play), to apply complete and submit [Form 5](#).
- Bingo games are for persons using facilities and their guests.
- Games can be played only at main premises/place of operation.

*Note: Retirement homes/Long-term care facilities offering Bingo are exempt from taxation.*

*"Retirement home" means a building in which sleeping rooms without cooking facilities in each room are rented to three or more persons who are 60 years of age or older and who do not need skilled nursing care, intermediate nursing care, or personal care, as defined in 50-5-101.*

*"Long-term care facility" means a facility or part of a facility that provides skilled nursing care, residential care, intermediate nursing care, or intermediate developmental disability care to a total of two or more individuals or that provides personal care.*






## SENIOR CITIZENS CENTER

- No forms or permit fees are required and a gambling operator's license is not required.
- Exempt from taxation.
- Bingo games must be limited to members and their guests.
- May not operate in a predominately commercial manner, such as advertising to the public.
- Games can be played only at main premises/place of operation.



## Recordkeeping Requirements

### RECORDS MUST BE:

-  Legible
-  Kept daily
-  Kept in the state of Montana
-  Made available for a period of three years from the due date of the live game tax return
-  Available to the department during the operator's business hours

### RECORDS MUST INCLUDE:

- A copy of the schedule of games and their prizes.
- A tape record (if premises uses a cash register *or other method of calculating cash on hand* which produces a tape record).
- All bingo card purchases, detailing the number of cards by type.
- Live game cash used to pay expenses other than prize payouts (if applicable), an entry for such expenses and copies of expense receipts must be attached to the associated daily records.
- Payout slips initialed by the caller at the end of his or her shift for a period of three months (*These would include record of any prizes awarded for promotional games and designated as such.*)
- The gross income collected, and amounts paid out for prizes.
- Reconciliations which must include:
  - Documentation of the starting and ending cash bank, verified by a signature of at least one person responsible for counting or managing the starting or ending cash bank. *The same person cannot sign for both the starting cash bank and the ending cash banks.*
  - Gross income, actual profit, cash long or short, and a bank deposit.
  - Adjustments made to increase or decrease the starting bank balance for the next day or session of play (if applicable).
  - The beginning balance for the next day must be the ending bank balances per day *less the days* gross proceeds *plus* any other adjustments.
  - Any shortages or overages exceeding 1% of gross game income occurring over the course of a one-month period (must be investigated by the operator and a record of the investigation's findings must be kept).

## Taxation

- Operators will receive a Live Bingo Tax Return to complete and submit for processing that reflects the total gross proceeds for each game along with the total amount due as live bingo tax for the preceding year.
- "Gross proceeds" means gross income received to play live bingo minus the prize payouts.
- There is a 1% tax imposed on the gross proceeds from Bingo. Taxes are due July 31st for activities from the previous fiscal year. Without proper records the Division must estimate a tax.
- All taxes collected from Bingo proceeds are distributed to the city or county where the game is located.

*Questions? Contact the Gambling Control Division at (406) 444-1971, visit <https://dojmt.gov/gaming/> or email [gcd@mt.gov](mailto:gcd@mt.gov).*

Reference [23-5-405 through -414](#), MCA and [23.16.2401 through -2411](#), ARM