

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 430 Section 430.110 Regular Licenses**

**TITLE 86: REVENUE**

**PART 430  
BINGO LICENSE AND TAX ACT**

**Section 430.110 Regular Licenses**

- a) Eligibility. To be eligible for a regular license an organization must have been organized in Illinois, and during the entire five year period preceding application must have had a bona fide membership engaged in carrying out its objects. *However, the five year requirement shall be reduced to two years if the Illinois organization is affiliated with and chartered by a national organization which meets the five year requirement.* (Section 1 of the Act) To be "chartered" by a national organization, an Illinois organization must have a document issued by the national organization formally authorizing the establishment of the Illinois organization. *The organization must be conducted on a not-for-profit basis with no personal profit inuring to anyone as a result of the operation.* (Section 1 of the Act) In addition, the organization must fall within one of the following categories:
- 1) *Charitable Organization: an organization organized and operated to benefit an indefinite number of the public* (Section 1 of the Act);
  - 2) *Educational Organization: an organization organized and operated to provide systematic instruction in useful branches of learning by methods common to schools and institutions of learning which compare favorably in their scope and intensity with the course of study presented in tax supported schools.* (Section 1 of the Act) Public schools and school districts are not eligible for regular licenses;
  - 3) *Religious Organization: any church, congregation, society, or organization founded for the purpose of religious worship* (Section 1 of the Act);
  - 4) *Fraternal Organization: an organization of persons, including ethnic organizations, having a common interest, organized and operated exclusively to promote the welfare of its members and to benefit the general public on a continuing and consistent basis* (Section 1 of the Act);
  - 5) *Veterans Organization: an organization comprised of members of which substantially all are individuals who are veterans or spouses, widows, or widowers of veterans, the primary purpose of which is to promote the welfare of its members and to provide assistance to the general public in such a way as to confer a public benefit* (Section 1 of the Act);

- 6) *Labor Organization: an organization composed of labor unions or workers organized with the objective of betterment of the conditions of those engaged in such pursuit and the development of a higher degree of efficiency in their respective occupations (Section 1 of the Act);*
  - 7) *Youth Athletic Organization: an organization having as its exclusive purpose the promotion and provision of athletic activities for youth aged 18 and under. (Section 1 of the Act) Marching bands and drum and bugle corps are considered to be promoting and providing athletic activities. A youth athletic organization otherwise eligible for a regular license does not lose its eligibility because youths served by the organization become nineteen while participating in an athletic activity within a season of definite duration;*
  - 8) *Senior Citizens Organization: an organization or association comprised of members of which substantially all are individuals who are 55 years of age or older, or who are nearing the age of 55 and for whom opportunities for employment and participation in community life are unavailable or severely limited and who, as a result thereof, have difficulty in maintaining self-sufficiency and contributing to the life of the community. The primary purpose of the organization must be the promotion of the welfare of its members. (Section 1 of the Act)*
- b) Applications. Application for a regular license must be made on the form prescribed by the Department, and must be accompanied by a license fee of \$200 in the form of a certified check or money order payable to the Illinois Department of Revenue. The Department will not consider applications which are not substantially complete, or which are not accompanied by the information described below.
- 1) Renewal applications. An application for renewal of a current regular license must be accompanied by the following information:
    - A) A report, on a form provided by the Department or on a reasonable facsimile thereof, which contains the same information requested on the Department's form, accounting for the disposition of the gross proceeds derived from bingo during the period covered by the report. (See Section 430.180(a)) of this Part;
    - B) The names of the persons who will be workers at the bingo sessions (other than the "Operators" whose names are shown on the application form);
    - C) Any other information requested by the Department which is necessary to establish the continued eligibility of the organization for a regular license.
  - 2) New applications. An organization applying for a regular license for the first time, or an organization which has held a regular license that expired prior to the receipt by the Department of a substantially complete application for renewal of the license, must submit the following information in addition to the completed application form:

- A) Documentary evidence sufficient to show that the organization meets the eligibility requirements of subsection (a) above. Such documentation (by-laws, constitution, charter, minutes of past meetings, promotional material, and Articles of Incorporation) should prove that the organization has been carrying out its objectives for the 5 years preceding application;
  - B) The names of the persons who will be workers at the bingo sessions (other than the "Operators" whose names are shown on the application form);
  - C) Any other information requested by the Department which is necessary to establish the eligibility of the organization for a regular license;
  - D) The application must also be accompanied by a bond equal to the applicant's anticipated average quarterly tax liability, as described in Section 430.170 of this Part. The bond may be a bond from a surety company or may be a bank certificate of deposit made payable to the Director of the Department. The bond may also be a personal surety bond signed by two personal sureties who have filed, with the Department, sworn statements disclosing net assets equal to at least three times the amount of the bond to be required of such applicant. The Department will require an additional bond whenever the bond already posted does not cover the licensee's average quarterly tax liability, or if in the Department's judgment the amount of bond or other security is not sufficient to protect the State against failure to pay the amount which may become due from the licensee. In determining whether to require the furnishing of additional bond or other security by a licensee, the Department will consider payment history, general financial condition, and any other factors which reasonably indicate increased risk of nonpayment of the licensee's tax liability.
- c) Each regular license shall be valid for one year from its date of issuance. It is the policy of the Department to mail a renewal application to each regular licensee at least 30 days prior to the expiration of the license. However, failure to receive a renewal application does not excuse a licensee of its obligation to submit a substantially complete renewal application prior to the expiration of its current license. If the licensee fails to file a substantially complete renewal application prior to the expiration of its license, it must cease bingo activities until a renewal license is issued.
- d) Special operator's permits (special permits). A regular license entitles the licensee to obtain up to two special permits each license year. A special permit authorizes the licensee to conduct one session per day for up to seven consecutive days on premises other than those used by the organization for bingo under its regular license. A licensee may conduct bingo at the Illinois State Fair or any county fair held in Illinois during each day that the fair is in effect. Such bingo games therein conducted shall not require a special operator's permit.

The licensee must, however, notify the Department in writing 30 days before the desired starting date of the days the bingo will be conducted and the location.

- 1) To apply for a special permit a licensee must submit a request for the permit, in writing, to the Illinois Department of Revenue, Office of Bingo and Charitable Games, Post Office Box 19480, Springfield, Illinois 62794. The request must state the proposed dates, beginning and ending times, and location of the sessions to be played under the special permit. If the person or organization providing the premises for bingo under the special permit has a provider's license issued by the Department, the provider's license number must be included in the request, and a copy of any lease or rental agreement must accompany the request.
  - 2) Requests for special permits should be received by the Department at least 30 days before the desired starting date for the special permit. The Department will approve or deny such requests no later than one week prior to the desired starting date. Requests received by the Department less than 30 days before the desired starting date will be accepted, and the Department shall make every reasonable effort to approve or deny the request before the desired starting date, but in no case may any licensee conduct special bingo sessions without having in its possession a special permit issued by the Department, or without having been informed by the Department that the request has been approved.
  - 3) An organization may not conduct bingo under both its regular license and a special permit on the same day.
- e) A regular license authorizes the licensee to conduct bingo only at the location, on the day, and during the time period stated on the license. If a licensee wishes to change the location, day or time of its bingo, it may do so by requesting, in writing, an amended license. No additional fee will be charged for the first amended license in any one license year. Second and subsequent requests for changes in the location, day or time of bingo will be treated as applications for a new license, and must be accompanied by an application fee of \$200. The Department will not permit a licensee to conduct bingo on any day other than the day stated on the license when the change is requested because a holiday falls on the day stated on the license. When inclement weather (weather which is not conducive to the conducting of games, e.g., blizzard, tornado warnings, severe thunderstorms) has caused a licensee to cancel a scheduled game, the game may be made up on a day of the week other than the day authorized by the license, if the licensee notifies the Department in advance of the rescheduled day. An officer of the licensee must notify the Department by telephone of the new date and time, as well as the reason for rescheduling, in advance of the rescheduled game. The same officer must then verify this information in a letter to the Department.

(Source: Amended at 26 Ill. Reg. 4941 effective March 15, 2002)