WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 1992

ENROLLED
Com. Sub. for
HOUSE BILL No. H135

(By Delegates L. White and Mezaletta)

Passed March 7, 1992
In Effect Ninety Days from Passage
AN ACT to amend and reenact sections ten and sixteen, article twenty, chapter forty-seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to further amend said article by adding thereto a new section, designated section six-a, relating to providing for the issuance of a super bingo license and the fee therefor; limiting super bingo licenses; increasing the limits on bingo prizes; maintenance of records by licensees; and requiring the tax commissioner to perform audits in certain instances.

Be it enacted by the Legislature of West Virginia:

That sections ten and sixteen, article twenty, chapter forty-seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that said article be further amended by adding thereto a new section, designated section six-a, all to read as follows:

ARTICLE 20. CHARITABLE BINGO.

§47-20-6a. Super bingo license.

1 Any charitable or public service organization may, 
2 upon payment of a five thousand dollar license fee, apply 
3 to the tax commissioner for issuance of an annual super 
4 bingo license. The tax commissioner shall promulgate 
5 rules in accordance with article three, chapter twenty-
nine-a of this code specifying those organizations which qualify as charitable or public service organizations.

A holder of a super bingo license may conduct one super bingo occasion each calendar quarter during the period of the license at which up to thirty-five thousand dollars in prizes may be awarded, notwithstanding the seven thousand five hundred dollar limitation on prizes specified in section ten of this article.

A charitable or public service organization that has a regular or limited occasion bingo license may apply for a super bingo license.

§47-20-10. Limits on prizes awarded — General provisions.

Except as otherwise provided in section twenty-two of this article, the total value of all prizes awarded by a licensee during the period of a license, may not exceed in value seventy-five percent of the gross proceeds collected during that period or the sum of four hundred thousand dollars, whichever amount is less: Provided, That notwithstanding the foregoing limitation, the total prizes awarded by a licensee, or in the aggregate by two or more limited occasion licensees holding a joint bingo occasion, for any bingo occasion held pursuant to an annual or limited occasion license, may not exceed seven thousand five hundred dollars in value.

Prizes may be money or merchandise other than beer, nonintoxicating beer, wine, spirits or alcoholic liquor as defined in section five, article one, chapter sixty of this code. If the prizes are merchandise, the value assigned to them is their fair market value at the time of purchase.

§47-20-16. Records; commissioner audit.

Any licensee which holds a bingo occasion as provided by this article shall maintain a separate account and separate bookkeeping procedure for its bingo operations. A licensee shall maintain all records required by this article for at least three years and the records shall be open to the commissioner for reasonable inspection. Whenever the tax commissioner has reasonable cause to
believe a licensee has violated any of the provisions of 
this article, he or she may perform or cause to be 
performed an audit of the licensee's books and records: 
Provided, That the tax commissioner shall perform or 
cause to be performed an audit of the books and records 
of any licensee that has awarded total prizes in excess 
of one hundred seventy-five thousand dollars. The tax 
commissioner shall file a copy of the completed audit 
with the county commission of the county wherein the 
licensee holds bingo occasions.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 30th day of March 1992.

Governor