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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1992

— ● —

ENROLLED

Com. Sub. For
HOUSE BILL No. *4135*

(By Delegates *L. White and Mezzatesta*)

— ● —

Passed *March 7,* 1992

In Effect *Ninety Days From* Passage

ENROLLED
COMMITTEE SUBSTITUTE
FOR
H. B. 4135

(By DELEGATES L. WHITE AND MEZZATESTA)

[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-

6 nine-a of this code specifying those organizations which
7 qualify as charitable or public service organizations.

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

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

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

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

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

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

1 Any licensee which holds a bingo occasion as provided
2 by this article shall maintain a separate account and
3 separate bookkeeping procedure for its bingo operations.
4 A licensee shall maintain all records required by this
5 article for at least three years and the records shall be
6 open to the commissioner for reasonable inspection.
7 Whenever the tax commissioner has reasonable cause to

8 believe a licensee has violated any of the provisions of
9 this article, he or she may perform or cause to be
10 performed an audit of the licensee's books and records:
11 *Provided*, That the tax commissioner shall perform or
12 cause to be performed an audit of the books and records
13 of any licensee that has awarded total prizes in excess
14 of one hundred seventy-five thousand dollars. The tax
15 commissioner shall file a copy of the completed audit
16 with the county commission of the county wherein the
17 licensee holds bingo occasions.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Somer Luck

Chairman Senate Committee

Ernest C Moore

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Parrell Edwards

Clerk of the Senate

Donald L. Hopp

Clerk of the House of Delegates

Paul J. Fontette

President of the Senate

Pat McCl

Speaker of the House of Delegates

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

Yaston Caperton
Governor

PRESENTED TO THE

GOVERNOR

Date 3/25/92

Time 11:50 am