



RABUN COUNTY SHERIFF'S OFFICE

RULES FOR NONPROFIT TAX-EXEMPT ORGANIZATIONS TO OBTAIN A RAFFLE LICENSE IN RABUN COUNTY

The Sheriff of Rabun County is charged with the responsibility of issuing licenses to any nonprofit tax-exempt organization to operate raffles within Rabun County. The Sheriff may come upon the premises of any licensee or upon premises on which any licensee is conducting a raffle for the purpose of examining accounts and records.

The Official Code of Georgia (O.C.G.A. §16-12-22.1) sets out the guidelines, procedures and prerequisites for operation of raffles within the State of Georgia. A copy of the code section is attached to each application. The raffle entity should retain the code section for reference regarding after-event reporting criteria.

PURPOSE: In order to establish procedures for nonprofit tax-exempt organizations to operate raffles in Rabun County and in accordance with the laws enacted by the state, the following rules and regulations shall be established.

NONPROFIT, TAX-EXEMPT ORGANIZATIONS: Within the context of these Rules and as defined by Georgia law, a nonprofit, tax-exempt organization means: (1) churches, schools, civic organizations, or related support groups; (2) nonprofit organization qualified under Section 501(c) of the Internal Revenue Code, as amended; and/or (3) bona fide nonprofit organization approved by the Sheriff, which are properly licensed pursuant to **(O.C.G.A. §16-12.22.1)**.

AUTHORITY TO LICENSE: Georgia law authorizes the Sheriff to license any nonprofit tax-exempt organization wishing to operate raffles in Rabun County. To implement that authority, the Sheriff has issued these Rules and Regulations and Requirements (hereinafter referred to as *the raffle license rules*).

RAFFLE LICENSE REQUIREMENTS: A raffle license is required for any nonprofit, tax-exempt church, school, civic organization or related support group desiring to operate a raffle in Rabun County. The organization must have been existence at least 24 months prior to the issuance of a license. The applicant must be eighteen years of age or older. The license is renewable annually, unless the applicant has defaulted under these Rules or has violated other local, state or federal laws. No nonprofit, tax-exempt organization will be permitted to operate a raffle in Rabun County without a valid license issued by the Sheriff. No nonprofit, tax exempt organization shall be authorized to operate a raffle in Rabun County at any time while the license has expired, suspended or revoked. All licenses must be prominently displayed at the location of the raffle. The licensee shall own or lease all of the equipment used to conduct a raffle from an organization that is also licensed to conduct a raffle. The license shall conduct raffles only at the location specified in the application and shall not conduct more than one raffle on any calendar day.

ANNUAL LICENSE FEE: Notwithstanding the other provisions of **(O.C.G.A.§16-12.22.1)** the Sheriff, upon receiving evidence of the bona fide nonprofit tax-exempt status of the applicant organization, shall be authorized to issue a special limited license to a nonprofit which will allow it to operate up to three raffles during a calendar year. In such cases, the Sheriff shall waive the application and license fee provided in subsection (d) of **(O.C.G.A.§16-12.22.1)**.

APPLICANTS: Applicants can be an individual, corporation, association or other similar legal entity. In order to be considered for a raffle license, the organization must submit an application to the Sheriff in detail. If the application is a corporation, association or other similar legal entity, the following information and documents are required: (a) the name, home address and phone number of the applicant; (b) A list of all elected officers of the organization; (c) a list of all elected members of the Board of Directors (including names, addresses and phone numbers); (d) names, addresses and phone numbers of persons authorized to operate, advertise, promote the raffle on behalf of the organization; (e) statement showing convictions , if any, for criminal offenses other than minor traffic offenses of the applicant, elected officers, Directors and each of the persons listed above; (f) a determination letter from the Internal Revenue Service certifying that the applicant is an organization exempt under federal tax law; and a statement affirming that the applicant is exempt under Georgia tax law; and such other relevant information that may be required by these rules.

RAFFE LICENSE RENEWAL: Renewal of raffle license shall be made on an annual basis, and the applicant shall submit a raffle license to the Sheriff each year that it intends to operate a raffle. Failure to apply for a license renewal thirty days prior to the expiration date of December 31st of each year may delay the renewal process. During any lapse of time between the expiration date and the subsequent license date, the organization shall not be allowed to operate a raffle.

ANNUAL REPORT: On or before April 15th of each year, every nonprofit, tax-exempt organization engaged in operating raffles shall file with the Sheriff, a report disclosing all receipts and expenditures relating to the operation of raffles in the previous year. The reports shall be prepared and signed by a certified or registered public account or by an officer of the applicant who is competent to prepare such a report and shall be deemed a public record subject to public disclosure. The licensee must maintain the following records for a period of three years from the date of the raffle: (a) an itemized list of the gross receipts for each raffle; (b) an itemized list of all expenses (other than prizes) that are incurred in conducting the raffle as well as the name of each person to whom the expenses are paid and a receipt for all of the expenses; (c) a list of all prizes awarded during the raffle and the names and addresses of all persons who are winners of prizes valued at \$50.00 or more in value; (d) an itemized list of the recipients other than the licensee of the proceeds of the raffle, including the name and address of each recipient to who such funds are distributed; and (e) a record of the number of person who participated in any raffle conducted by the licensee.

SUSPENSION, REVOCATION AND PENALTIES: An licensee violating any provision of (O.C.G.A. §16-12.22.1) shall be entitled to a hearing; and may be subject to a suspension that shall be a temporary withdrawal of the license without permanent loss of the authority to operate a raffle until some specified deficiency is corrected. More serious violations may result in a revocation which shall be permanent cancellation of raffle license. PENALTY for operating a raffle without a license in commercial gambling under **O.C.G.A. §16-12.22** and punishable accordingly – felony conviction: 1 – 5 years and fine of no more than \$20,000.00. Violation of any other provision of this code section is a misdemeanor of a high and aggravated nature, and it is a second offense felony: 1 – 5 years and fine of no more than \$10,000.00.

Any requirements herein made which shall be found void or unenforceable for any reason shall be treated as separate and independent of all other qualifications and requirements and shall not otherwise invalidate the remainder of these requirements as set forth herein.

APPLICATION FOR RAFFLE LICENSE

Part A. General:

1. Name of applying organization: _____

2. (a) Physical address of headquarters:

(b.) Mailing address (if different):

3. A license is requested to conduct raffles of the kind state n the date, or on each of the dates and during the hours listed:

Date

Hours

4. Address of place where raffle will be played:

(a.) Does the applicant own the premises or regularly occupy them for its general purposes: Yes: ____; No: ____

5. If raffle equipment is rented, attach statement of raffle equipment lessor.

Part B. Qualifications of Applicant

1. Is this the first time applicant has applied for raffle license? Yes: ____; No: ____

2. If not, have there been any change in the applicant's certificate of incorporation, charter, constitution or by-laws? Yes: ____; No: ____

3. If the applicant is unincorporated, state number of members: _____

4. If the answer to Part B, (1) or (2) is YES, attach to this application an exact copy of the provisions of the certificate of incorporation, or the written charter, constitution or by-laws of the applicant showing that the applicant is a qualified organization and that it is empowered to further one or more authorized purposes, as defined in **Georgia law (O.C.G.A. §16-12.22.1)**.

Part C.

The items of expense intended to be incurred or paid in connection with the games listed in this application, the names and addresses of the persons to whom each item is to be paid, and the purpose for which each items is to be paid are:

Item of Expense	Name/address of supplier	Purpose

Part D. Schedule of Purposes

1. The specific purpose(s) to which the entire net proceeds of the games listed in this application are to be devoted and the manner in which they are to be so devoted:

2. If any part of the net proceeds are to be devoted to a purpose allowed by **(O.C.G.A. §16-12.22.1)** by turning the same over to another organization which is exclusively devoted to such purposes, secure the signature of its president or other executive officer to the following statement:

It is hereby certified that _____ (name of organization) will accept from the licensee any part of the net proceeds of the raffle listed in this application to be turned over to it.

Date: _____ Signature: _____

Part E. Schedule of Prizes:

Description of prize	Donated: Yes or No	Retail Value

Part F: Officers of the Applicant

Office	Name of Officer	Residence address	Age

Part G: Members of the applicant who will be in charge of the raffle:

Office	Name of Officer	Residence address	Age

Part H. Members of applicant who will assist in conducting the raffle:

Office	Name of Officer	Residence address	Age

Part I: Please provide the names of other organizations whose members will assist in conducting the raffle:

Organization	Name of Officer	Residence address	Age

Part J: **Statement of the Applicant and Members in charge:**

We do hereby make the following statement, under oath, with respect to the foregoing application for raffle license:

The applicant (is)(is not) limited in its activities to the furtherance of one or more authorized purposes as defined in **(O.C.G.A.§16-12.22.1)**. Prior to the issuance of any raffle license, the applicant was actively engaged in serving one or more authorized purposes as defined in (O.C.G.A.§16-12.22.1). The applicant has received and used in good faith expects to continue and use funds from sources other than a raffle to further one or more of its authorized purposes. The conduct of the raffle on the occasion(s) for which this application is made will be to raise and devote the **entire** net proceeds to the authorized purpose described in the application. For each occasion for which a license is sought, one or more of the members listed who are familiar with the Raffle Licensing Law and its Rules and Regulations will be in full charge of and primarily responsible for the conduct of the raffle(s). No commission, salary, compensation, reward or recompense will be paid to any person for holding, operating or conducting or assisting the holding,

operation or conducting of the raffles; except to bookkeepers or accountants for professional services. No prize will be offered and given in cash, except as otherwise provided by **(O.C.G.A. §16-12.22.1)**, or of greater value than is provided in said law.

All statements in the foregoing application are true:

Signature of Officer and Title:

Sworn to and subscribed before me,
this ___ day of _____, 201__.

Notary Public

Member(s) in Charge:
