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Checklist for a Nonprofit Organization Holding a Poker Tournament

Step One - Qualifying Organizations

- A veterans' organization, church or religious organization, fraternal or fraternal benefit society, educational or charitable organization, civic or service club, or other organization operated exclusively for non-profit purposes.
- Actively functioning as a nonprofit organization in the Commonwealth for at least the past two years.
- If required, have registered with the Attorney General's Non-Profit Organizations/Public Charities Division pursuant to Massachusetts General Laws (M.G.L.) Chapter 12, Section 8E and Chapter 68, Section 19, are up-to-date with annual filings, and are in possession of a valid *Certificate for Solicitation*.
- Haven't conducted more than three bazaars in a single calendar year.
- Haven't had a raffle/bazaar permit revoked for a M.G.L. c. 271, § 7A violation occurring within the past three years.

Step Two - Preparing for the Event

- Select three persons, two of whom have been officers or members in good standing for at least the past three months and one of whom has been a member in good standing for at least the past two years, to be responsible for the operation of the event and the uses to which the net proceeds will be applied.
- Of the three members selected, designate one person who has been a member in good standing for at least the past two years to be the "member in charge," with primary responsibility for the operation of the event.
- Designate a separate person who is an officer of the organization to be the "officer responsible for gross receipts," with primary responsibility for the accounting, use,

and disposition of all funds received during the event.

- Establish a system of bookkeeping to keep complete financial records.
- Maintain a list of all members who assist in the event's promotion and operation.
- Establish and put in writing the house rules.
- Determine in advance the prizes to be awarded (prizes should not increase or decrease based on the number of people playing, the amount of proceeds collected, or the outcome of the games being played).
- Limit individual cash prizes to \$25. (Prizes for merchandise, including gift cards, may be any value.)
- Obtain a permit from the clerk of the city or town in which the event will be held.
- Arrange for a uniformed police officer to be present during the event.
- Do not hold a bingo or beano event at the same time as the poker tournament. (A raffle may be held simultaneously, so long as the organization complies with all applicable legal obligations.)

Step Three - During the Event

- Ensure that the member in charge and all assistants are present and display proper ID.
- Prohibit anyone under eighteen on that part of the premises where poker is played.
- Ensure non-members do not participate in any aspect of the tournament's promotion or operation.
- Conspicuously post house rules at each table, including no tipping of dealers.
- Ensure that participants and spectators are not registering bets of money or anything of value upon the result of any hand or game.
- Ensure that the event does not last longer than five hours.

Step Four - After the Event

- Within ten days after the bazaar, file a return with the Lottery Commission.
- Within thirty days after the permit expires, file with the clerk two copies of the financial report certified by the three members responsible for the event and by an accountant.
- Store all records so that they will be accessible and available for at least one year from the issuance of the financial report or for at least three years if an organization is required to file an annual report with the Non-Profit Organizations/Public Charities Division.
- Use net proceeds exclusively for educational, charitable, religious, fraternal or civic purposes, or for veterans' benefits.

Please see the Attorney General's Advisory on Poker Tournaments, available at: www.mass.gov/ago in the section on Nonprofits & Charities, for additional information.