



Minnesota Gambling Control Board

GAMING NEWS

October/November/December 2017

Director's Column

Tom Barrett, Executive Director

Board Members:

William Goede, Chair (Plainview)
Committee: Executive

Geno Fragnito, Vice Chair (Woodbury)
Committees: Executive; CRG;
Rules; Legislative

William Gillespie, Secretary (St. Paul)
Committees: Executive; Legislative (chair)

Norm Pint (New Prague)
Committee: CRG (chair)

James Nardone (Grand Rapids)
Committee: Rules (chair)

Kenneth Koch (Eagan)
Committees: Legislative; Rules

Beth Pinkney (Woodbury)
Committee: CRG

Monthly Board meetings are open to the public and are held at:

**Gambling Control Board
Suite 300 South
1711 W. County Road B
Roseville, MN**

Meetings start at 10:00 a.m.

Upcoming meetings:
Monday, December 18, 2017

Tentative:
Tuesday, January 16, 2018
Tuesday, February 20, 2018
Monday, March 19, 2018

Meetings are subject to change.
For the latest schedule and agenda go to www.mn.gov/gcb.

The *Gaming News* is published quarterly. Current and previous issues are available at www.mn.gov/gcb.

With over \$1.7 billion in gross sales, fiscal year 2017 was another record year! As you know, Minnesota is the No. 1 state in the U.S. for charitable gambling activity. Some highlights:

- FY17 marks the 7th year in a row for increased sales with a 13.06% increase over FY16.
- There are approximately 2,765 sales locations in Minnesota (primarily bars and veteran posts).
- Pull-tabs make up the bulk of total sales with 93.13% of the \$1.7+ billion in sales.
- All forms of charitable gambling show increased activity. From FY16 to FY17, bingo increased 8.16%, paddlewheels 6.68%, pull-tabs 13.48%, raffles 6.84%, and tipboards 6.13%.
- On June 30, 2017, there were 718 sites (25% of total sites) with electronic pull-tabs (and currently over 800 sites). For FY17, gross sales from electronic pull-tabs were over \$200 million. Electronic pull-tab sales increased 122% from FY16 (and 507% from FY15).
- Paper pull-tab manufacturers have also increased their sales and marketing efforts, rolling out an average of 511 new games each month.
- A record \$1.45 billion was paid to players in prizes. On average, the prize payout for charitable gambling in Minnesota is 84%.
- Net receipts available to charities were over \$277 million for FY17.
- After prizes, expenses, and taxes were paid, approximately \$75 million (an increase of 6.5% from last fiscal year) was available for lawful purpose contributions in Minnesota—\$4.5 million more than in FY16. These funds benefit military veterans programs and youth activities, such as youth hockey and soccer, as well as other civic groups and outdoor activities, such as snowmobile trails and environmental programs.
- FY18 is already off to a good start. For the first six months, sales are 15% higher than the same time last year.

Congratulations on another productive year and a good start to the next!

Annual Reports Available. Organizations' FY17 annual reports and star rating reports are out. View all reports, including the Board's FY17 Annual Report, at www.mn.gov/gcb under the Reports & Legislation tab. Organization annual reports are sorted by organization name, city, gross receipts, and star rating.

Who Pays the Tax? Based on FY17 sales, 426 out of 1,173 licensed organizations (36%) reached the highest combined net receipts tax rate of 36% at some point in the fiscal year, and 496 out of 1,173 (42%) paid the lowest rate (9% of net) the entire fiscal year. See page 4 for help in understanding state gambling taxes.

Legislative Session. The 2018 legislative session starts on February 20.

- This is not a budget year for the Board.
- No legislative changes are being proposed by the Board at this time.

Happy Holidays. Best wishes for continued success in 2018!

2017 Continuing Education Classes

**December Topic:
Avoiding Lawful Gambling's
Naughty List (CRG and Citation Reports)**

Learn how to avoid the most common pitfalls we see in lawful gambling operations. Most are easily preventable, and trust us--it's more fun to be on the nice list!

12/28/2017 **St. Cloud**
10:00 am Best Western Kelly Inn
Congress/Senate Room
100 4th Avenue South

12/28/2017 **St. Cloud**
1:00 pm Best Western Kelly Inn
Congress/Senate Room
100 4th Avenue South

Attention Gambling Managers:

As of December 8, 982 gambling managers out of 1,146 had completed their continuing education requirements for calendar year 2017.

That means there are 164 gambling managers who still need to fulfill their annual education requirements.

Remember, the gambling manager's examination has been discontinued for those who do not fulfill the education requirements in a calendar year.

The citation amount for not attending a continuing education class will increase from last year.

Classes To Resume in April

Please note, there will be no continuing education classes in January, February, or March.

Classes will be offered throughout the state in April, May, and June, and again in September, October, November, and December.

Topics, locations, dates, and times will be posted when determined.

Internal Controls and Electronic Gaming Passwords

In more than one instance the failure of employees to use their individual passwords while selling electronic pull-tabs and bingo chances has contributed to a loss of gaming funds. Manufacturing standards for electronic gaming require organizations to maintain password access for the gambling manager and sellers. Only one user is allowed per password. The Gambling Control Board will be increasing the review of security access.

Each seller must use only the password assigned to that individual seller to log in to electronic gaming point-of-sale systems. This protects the organization's and the site's financial interests by enabling the organization to identify the specific worker involved in all transactions. If a loss of funds should occur, it is then possible to narrow the field of suspects. It is recommended that each seller protect his/her password. In the case of a fund loss, the failure of gaming employees to log in with their individual passwords will result in the denial of the fund loss request for profit carryover adjustment (form LG250).

Availability of Documentation at Site Inspections

Gambling Control Board staff conduct site inspections of gambling operations on both an announced and unannounced basis. For site inspections conducted during regular business hours, the game invoices and inventory records must be readily available for inspection. Unavailability of records has been an issue, especially with pull-tab dispensing device inspections.

Please make arrangements for invoices and inventory records to be accessible to gambling employees and volunteers at your sites.

Most Common GCBREPORTS Filing Errors

The most common mistakes organizations make when filing monthly GCBREPORTS are related to reporting the site permit number on the LG100A. The top three errors with regard to site permit numbers are:

1. Entering the incorrect site number or not entering any site number on the LG100A.
2. Filing an LG100A for a discontinued site.
3. Entering an incorrect site number for off-site premises activity. (Off-site activity should be reported with a site permit number of "999".)

Taking time to verify your site permit number and other entries will ultimately save you time down the road. If you have any questions, please contact your Compliance Specialist.

In the News

Do Not Use Pull-Tab Tickets to Identify Games in Dispensing Devices

The Gambling Control Board has been made aware that licensed organizations are attaching real, unsold pull-tab tickets to the front of pull-tab dispensing devices to indicate which game is in play in the various columns of the devices.

Please cease this practice immediately. All pull-tabs in a deal must be placed in play in the dispensing device's columns at the start of play.

Minnesota Rules, part 7861.0280, subpart 7, paragraphs G and H, provide:

Subp. 7. **Use of a paper pull-tab dispensing device.** If a paper pull-tab dispensing device is used, the organization must comply with the following.

- G. An organization must identify for players the paper pull-tab games that are placed in the individual columns of each pull-tab dispensing device.
- H. When adding games to a paper pull-tab dispensing device, an organization must randomly put the **entire deal** into one or more columns. When tickets remain in only one column, the tickets may continue to be sold without further splitting into multiple columns.

Do not attach real, unsold pull-tab tickets to a pull-tab dispensing device to identify the games in play, but do use a different system to indicate games in play in each column. Some organizations place a photocopy of a pull-tab ticket on each column of the dispensing device indicating the game in that column. Others assign a number to each column, and the flare on display contains the corresponding column number. Still others put a sign above the flare that states that "Game X" is being played in Columns 1 through 4 of the dispensing device.

However you decide to identify the pull-tab games in a paper pull-tab dispensing device, be sure it's not by use of an actual, unsold pull-tab ticket.

Attention Fire Relief Organizations!

Did you know that your fire relief association does *not* have to dissolve as a nonprofit organization if it has joined the Public Employees' Retirement Association (PERA)? This is important to understand if you have a lawful gambling license.

If your fire relief association has joined PERA, your association may simply redo its bylaws on file with the Secretary of State's Office and indicate its new mission—normally that means supporting the fire department through equipment, training, etc. It is possible for an organization to reorganize, if it wishes, and continue its nonprofit status under Chapter 317A. Doing so allows a fire relief association to continue fundraising through charitable gambling operations, even if it has joined PERA.

Contact your Licensing Specialist at 651-539-1900 with questions on fire relief association qualifications to hold a lawful gambling license. If your fire relief association has questions about adopting, amending, or repealing bylaws, you may wish to seek legal guidance.

FY 2017 LPE by Type of Organization

Type of Organization	#	Gross Total	Net Total	LPE Total	Average Gross Per Organization	Average Net Per Organization
Veterans	325	\$340,323,635	\$55,568,198	\$27,004,778	\$1,047,150	\$170,979
Youth Hockey	91	\$313,086,242	\$48,685,428	\$25,684,192	\$3,440,508	\$535,005
Lions	157	\$233,616,540	\$36,273,599	\$18,098,614	\$1,488,003	\$231,042
Youth	96	\$167,762,928	\$28,175,089	\$13,606,895	\$1,747,531	\$293,491
Fire	175	\$179,684,749	\$27,493,023	\$13,132,148	\$1,026,770	\$157,103
Miscellaneous	49	\$148,818,837	\$24,419,494	\$11,744,323	\$3,037,119	\$498,357
Fraternal	87	\$114,917,890	\$18,207,348	\$8,485,528	\$1,320,895	\$209,280
Outdoor	92	\$94,965,235	\$16,360,689	\$7,230,385	\$1,032,231	\$177,834
Civic	75	\$99,873,445	\$15,831,861	\$7,202,678	\$1,331,646	\$211,091
Religious	29	\$36,820,117	\$6,462,083	\$2,988,210	\$1,269,659	\$222,830
	1,176	\$1,729,869,619	\$277,476,813	\$135,177,752	\$16,741,512	\$235,950

* Does not include organizations that did not actively conduct gambling for the entire fiscal year or organizations that did not submit accurate monthly reports to the Board in time to be included in this summary. Numbers may slightly change due to amended filings.

Understanding State Gambling Taxes

Taxes fall under the purview of the Minnesota Department of Revenue and the rates are set by the Legislature. The Minnesota Gambling Control Board is neutral on taxes. Minnesota has five forms of charitable gambling but, according to statute, taxes are not the same for each form and some activity is tax-exempt. For non-linked bingo, raffles, and paddlewheels, the tax rate is a flat 8.5% of net receipts. All other gambling income is subject to the combined net receipts tax.

Per Minnesota Statutes, Section 297E.02, subdivision 6, the combined net receipts tax rates are as follows:

<u>If the combined net receipts for the fiscal year are:</u>	<u>Then the tax is:</u>
Not over \$87,500	nine percent
Over \$87,500, but not over \$122,500	\$7,875 plus 18 percent of the amount over \$87,500, but not over \$122,500
Over \$122,500, but not over \$157,500	\$14,175 plus 27 percent of the amount over \$122,500, but not over \$157,500
Over \$157,500	\$23,625 plus 36 percent of the amount over \$157,500

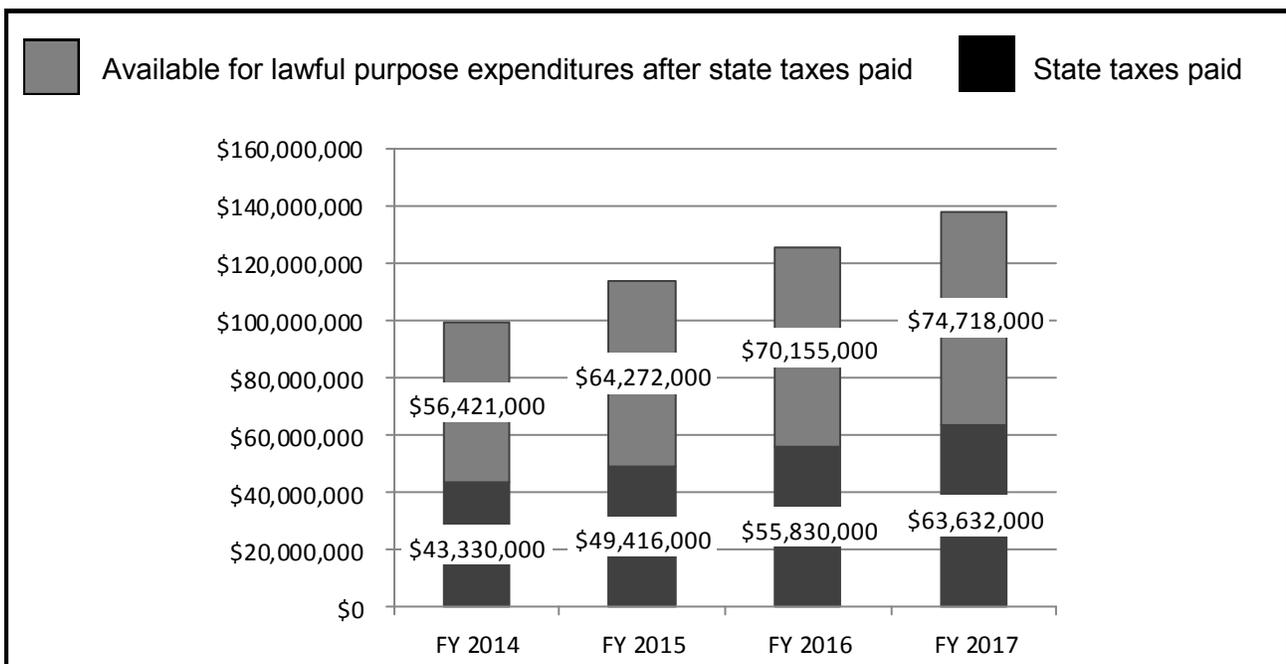
In other words, the more a charity makes, the higher the charity's tax rate. On day one of each fiscal year all charities start at the lowest rate (9%) and will pay that rate on the first \$87,500 made in that fiscal year.

In FY 2017, 42% of organizations did not pay more than 9% tax because their annual combined net receipts did not exceed \$87,500. Organizations with annual combined net receipts over \$87,500 paid 18% on their next \$35,000 of net receipts, 27% on the \$35,000 after that, and then 36% on any net receipts earned after their annual net receipts hit \$157,500. This means that an organization with annual combined net receipts of \$200,000 paid an average tax rate of less than 20% for the year, even though the organization paid 36% tax on the last \$42,500 it earned at the end of the year.

If you have questions regarding the combined net receipts tax, please contact the Department of Revenue's Lawful Gambling Tax Unit at 651-297-1772.

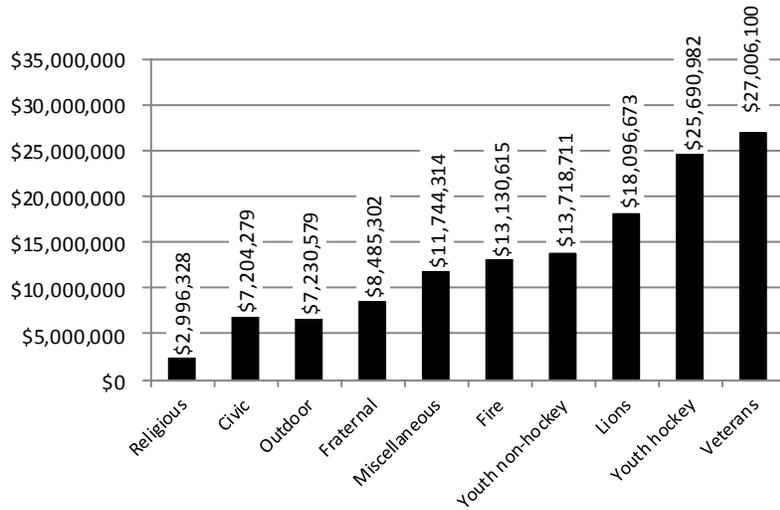
Observations Based on Charities' FY17 Reporting to the Board:

- 8% (93 out of 1,173) of licensed organizations paid half of all state taxes on gambling receipts.
- 92% (1,080 out of 1,173) paid the other half of all state taxes on gambling receipts.
- 36% (426 out of 1,173) reached the highest rate (36% of net) at some point in the fiscal year.
- 42% (496 out of 1,173) paid the lowest rate (9% of net) the entire fiscal year.
- Two-thirds of all organizations paid less than .03¢ tax for each dollar of gross receipts in FY 2017.

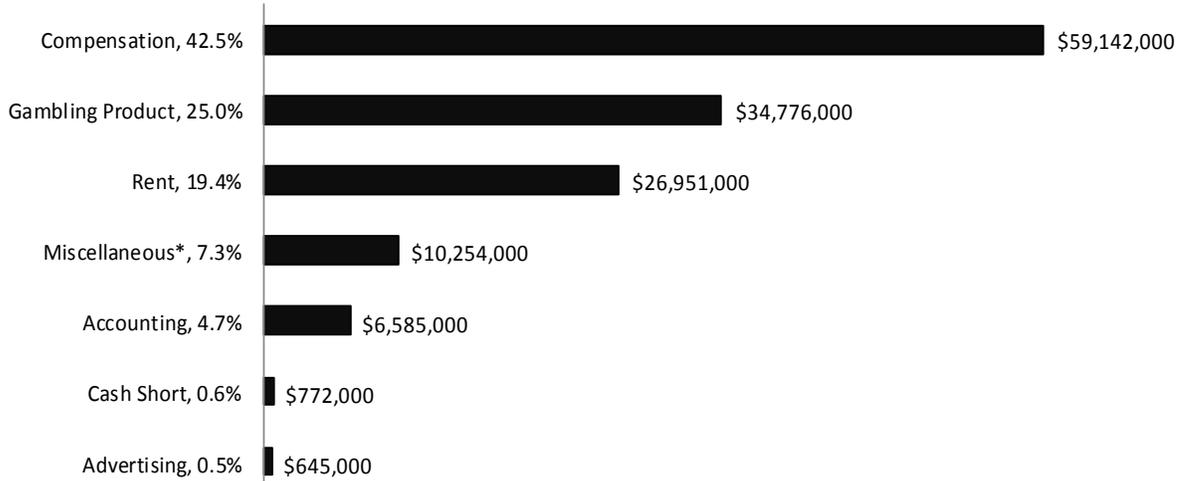


FY17 Annual Report Highlights

FY17 Lawful Purpose Expenditures, by Type of Organization:

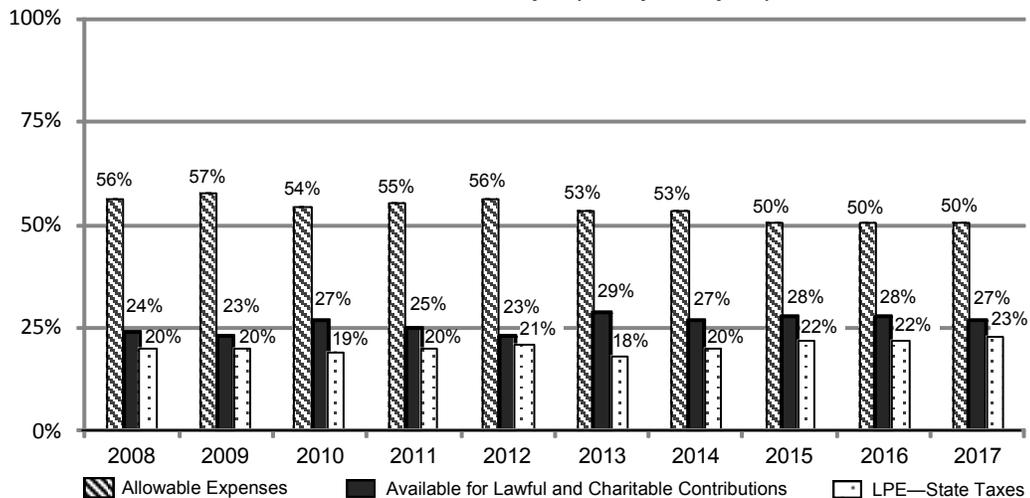


FY17 Allowable Expenses, by Category



* Examples of miscellaneous expenses include office equipment and supplies, travel expenses, and gambling manager's bond.

Distribution of Net Receipts (after prizes paid)



Compliance Review Group (CRG) Report

The CRG, a committee of the Gambling Control Board, meets with licensees to conduct informal inquiries into alleged violations of lawful gambling statutes/rules. This information is a condensed report of recently completed CRG conferences. Penalties imposed are based on specific and unique information reviewed for each licensee.

Watkins Lions Club, Watkins, License 01608

The organization failed to file all required monthly schedules with the Gambling Control Board accounting for its lawful gambling activity.

Consent Order Requirements:

- \$750 fine.
- File Corrective Action Plan.
- No same or similar violations.

Keewatin Fire Relief Association, Keewatin, License 02506

The organization had four violations:

- Failed to maintain lawful gambling records for a minimum of 3-1/2 years.
- Failed to maintain accurate physical and perpetual inventory systems, and to reconcile the records on a monthly basis.
- Did not deposit gambling receipts into the gambling bank account.
- Conducted lawful gambling without sufficient supervision of a licensed gambling manager.

Consent Order Requirements:

- License revoked for two years.
- File license termination plan.

Gambling Manager License, Tawnya Maras, Keewatin Fire Relief Association, License GM-02506

The gambling manager failed to supervise the conduct of lawful gambling.

Consent Order Requirements:

- License revoked for two years.

Lancer Youth Hockey Association, La Crescent, License 03796

The organization had three violations:

- Conducted non-compliant raffles.
- Failed to accurately report its gross receipts, prizes paid, net receipts, and cash long/short for raffles.
- Failed to maintain adequate records on its raffles.

Consent Order Requirements:

- \$500 fine.
- File Corrective Action Plan.

Rush City Area Chamber of Commerce, Rush City, License 93419

The organization conducted a raffle without the required off-site permit.

Consent Order Requirements:

- \$500 fine.
- File Corrective Action Plan.

The Board issued the following order as the result of a formal administrative hearing process:**Richmond Fire Relief Association, Richmond, License 02966**

The organization violated or failed to comply with gambling statutes as follows:

- Charitable contributions made from the Richmond Fire Relief Association to the Richmond Little League did not comply with, or had the effect of not complying with, the requirements of Minnesota Statutes, Section 349.12, subdivision 25, because at least \$16,750 was improperly diverted to fund activities not defined by law as lawful purpose.
- The Richmond Fire Relief Association's gambling manager knew, or had reason to know, that the contributions made to the Richmond Little League were being diverted to fund activities that were not a lawful purpose.
- The Richmond Fire Relief Association filed false monthly reports (inaccurate and deceptive) with the Gambling Control Board and the Department of Revenue.

Board-Ordered Requirements:

- License revoked for 10 years.

CY 2016 Local Unit of Government Lawful Gambling Regulatory Tax (Up to 3%)

Under Minnesota Statutes, Section 349.213, subdivision 3, a city or county may impose up to 3% of gross receipts less prizes paid per year, *only if the amount is necessary to cover costs incurred in regulating lawful gambling* in the city's or county's jurisdiction. Cities and counties are required to share all documents pertaining to site inspections, fines, penalties, or other corrective action involving local lawful gambling regulation to the Minnesota Gambling Control Board. A city or county may not use money collected for any purpose other than to regulate lawful gambling, which includes site inspections, compliance reviews, corrective action, and trade area monitoring. Regulating lawful gambling does not include monitoring that tax payments are made to the city or providing for past or future calendar year costs relating to lawful gambling regulation.

Cities or counties imposing this tax must report to the Gambling Control Board annually by March 15 showing the amount of tax collected during the calendar year, the use of the proceeds of the tax, and refunds of overages collected.

If a city or county spends more than its previous calendar balance plus amount collected in a calendar year, the negative balance does not carry forward. If a city or county does not incur lawful gambling costs, cities should reimburse the contributing charities.

- In calendar year 2016, 27 cities reported collecting **\$916,379.48** in lawful gambling tax dollars from charities.
- A total of **\$14,999.58** was refunded to charities.
- A total of **\$1,125,696.04** is unincurred.

City	%	CY15 Balance	Interest	Collected	Spent	Refunded	CY16 Balance
Andover	0.10%	\$0.00	\$0.00	\$1,738.21	\$1,738.21	\$0.00	\$0.00
Austin	0.50%	\$429.19	\$0.00	\$3,774.93	\$3,665.61	\$0.00	\$538.51
Bloomington	0.25%	\$41,865.09	\$0.00	\$9,303.77	\$1,214.13	\$0.00	\$49,954.73
Bock	3.00%	\$1,086.78	\$0.00	\$2,408.68	\$0.00	\$0.00	\$3,495.46
Columbus	1.00%	\$5,047.63	\$0.00	\$2,902.29	\$846.50	\$0.00	\$7,103.42
Duluth	3.00%	\$0.00	\$0.00	\$59,070.26	\$30,839.00	\$0.00	\$28,231.26
East Bethel	3.00%	\$0.00	\$0.00	\$42,564.53	\$42,564.53	\$0.00	\$0.00
Eden Prairie	3.00%	\$21,814.17	\$0.00	\$0.00	\$0.00	\$0.00	\$21,814.17
Fridley	3.00%	\$0.00	\$0.00	\$63,464.51	\$63,464.51	\$0.00	\$0.00
Jackson	1.00%	\$0.00	\$0.00	\$765.53	\$765.53	\$0.00	\$0.00
Lilydale	3.00%	\$3,059.20	\$0.00	\$2,465.80	\$0.00	\$0.00	\$5,525.00
Lino Lakes	0.10%	\$0.00	\$0.00	\$1,181.50	\$0.00	\$0.00	\$1,181.50
Mankato	3.00%	\$146,944.9	\$734.73	\$88,192.46	\$11,431.95	\$0.00	\$224,440.21
Maple Grove	0.50%	\$22,067.51	\$0.00	\$13,869.00	\$4,123.72	\$0.00	\$31,812.79
Mendota	2.00%	\$13,239.30	\$0.00	\$8,356.45	\$11,428.75	\$0.00	\$10,167.00
Minneapolis	3.00%	\$272,889.0	\$2,892.50	\$212,556.17	\$188,775.99	\$0.00	\$299,561.73
North Mankato	3.00%	\$0.00	\$0.00	\$24,047.45	\$24,047.45	\$0.00	\$0.00
Owatonna	3.00%	\$459.58	\$0.00	\$3,500.00	\$4,577.00	\$0.00	\$0.00
Plymouth	3.00%	\$13,593.18	\$213.33	\$0.00	\$0.00	\$0.00	\$13,806.51
Roseville	3.00%	\$116,906.6	\$0.00	\$93,814.78	\$56,265.81	\$0.00	\$154,455.62
Shoreview	3.00%	\$0.00	\$0.00	\$3,007.47	\$0.00	\$3,007.47	\$0.00
Spring Lake Park	3.00%	\$0.00	\$0.00	\$44,546.11	\$32,554.00	\$11,992.11	\$0.00
St. Louis Park	3.00%	\$4,589.35	\$0.00	\$10,810.55	\$11,835.53	\$0.00	\$3,564.37
St. Paul	2.50%	\$207,027.5	\$0.00	\$167,646.16	\$106,101.26	\$0.00	\$268,572.42
Waterville	3.00%	\$0.00	\$0.00	\$6,088.33	\$6,088.33	\$0.00	\$0.00
White Bear Lake	2.00%	\$16.00	\$0.00	\$45,711.00	\$45,727.00	\$0.00	\$0.00
Worthington	3.00%	\$0.00	\$0.00	\$4,593.54	\$2,504.78	\$0.00	\$2,088.76
Totals		\$871,035.1	\$3,840.56	\$916,379.48	\$650,559.59	\$14,999.58	\$1,125,696.04

* The CY16 balance does not equal the CY15 balance plus amount collected minus amount spent. When a city or county spends more than its previous CY balance plus amount collected in a calendar year, the negative balance is not carried forward to the next CY.

Citation Report

- **Garrison Fire Relief Association**, License 01962, conducted a raffle that did not comply statute and rule. \$700 citation.
- **VFW Post 4046, Shakopee**, License 00293, failed to accurately reconcile gambling account. \$500 citation.
- **Pilot Games, Inc., St. Paul**, License 0064, failed to notify the Board of delinquent organizations. \$400 citation.
- **Chops, Inc., Minneapolis**, License 31322, failed to provide paddlewheel video within 14 days of initial operation. \$300 citation.
- **VFW Post 428, St. Cloud**, License 00813, allowed an employee to participate in electronic linked bingo. \$300 citation.
- **Minnesota Flyers Gymnastics, Detroit Lakes**, License 05663, allowed lessor and immediate family to play electronic games and paper pull-tabs. \$300 citation.
- **Chaska Lions Club**, License 01070, failed to retain records for 3-1/2 years. \$300 citation.
- **Melrose Lions Club**, License 02396, failed to submit changes in application information to the Board within 10 days (repeat violation). \$250 citation.
- **Faribault Wrestling Club**, License 07193, experienced excessive cash shortages (repeat violation). \$200 citation.
- **Elks Lodge 2386, Wadena**, License 00802, failed to submit changes in application information to the Board within 10 days. \$150 citation.
- **Stacy Lions Club**, License 01897, failed to submit changes in application information to the Board within 10 days. \$150 citation.
- **VFW Post 1215, Rochester**, License 00405, failed to file lawful gambling reports LG100A, LG100C, and LG100F with the Board (April 2017). \$150 citation.
- **Eagles Aerie 3420, St. James**, License 00323, failed to submit changes in application information to the Board within 10 days. \$150 citation.
- **Knights of Columbus Council 8367, Lakeville**, License 03744, failed to submit changes in application information to the Board within 10 days. \$150 citation.
- **New Brighton Lions Club**, License 01754, failed to submit changes in application information to the Board within 10 days. \$150 citation.
- **American Legion Post 500, Crosslake**, License 00997, failed to submit changes in application information to the Board within 10 days. \$150 citation.
- **St. Louis Park Hockey Boosters Association**, License 03238, failed to have gambling account checks signed by two active members. \$100 citation.
- **Dodge County Youth Hockey Association, Kasson**, License 32530, failed to file lawful gambling reports LG100A, LG100C, and LG100F with the Board (May 2017). \$100 citation.
- **Chaska Lions Club**, License 01070, made a contribution to another licensed organization without prior Board approval. \$100 citation.
- **Farmington Youth Hockey Association**, License 03762, failed to correctly complete pull-tab prize receipts and deface winning pull-tab tickets.

State offices will be closed on December 25, 2017; January 1 and 15, 2018; and February 19, 2018

Trends in Lawful Gambling Gross Receipts

NOTE: Figures for the current calendar year are subject to change due to amended, corrected, or late tax returns.

	CY 2017	Change from 2016	CY 2016	Change from 2015	CY 2015
January	\$140,537,077	11.9%	\$125,537,452	11.5%	\$112,620,188
February	\$143,234,810	10.6%	\$129,465,408	16.3%	\$111,330,121
March	\$166,872,647	17.6%	\$141,852,277	11.4%	\$127,305,824
April	\$158,294,517	12.9%	\$140,254,231	16.4%	\$120,470,829
May	\$153,175,528	14.0%	\$134,379,512	10.3%	\$121,832,038
June	\$147,620,741	17.4%	\$125,764,073	12.3%	\$111,947,518
July	\$152,509,124	14.6%	\$133,073,048	14.0%	\$116,719,554
August	\$157,515,489	17.6%	\$133,927,924	10.4%	\$121,256,846
September	\$157,008,008	16.9%	\$134,256,387	14.2%	\$117,593,872
October	\$161,451,281	14.0%	\$141,637,283	10.5%	\$128,203,783
November			\$136,176,111	10.4%	\$123,389,504
December			\$141,319,015	10.8%	\$127,571,156
YTD Total	\$1,538,219,222	14.8%	\$1,617,642,721	12.3%	\$1,440,241,232

Minnesota Gambling Control Board..... www.mn.gov/gcb
 Roseville..... 651-539-1900
 Mankato 507-345-7103; 507-345-1892
 Hibbing 218-262-7301
 Fergus Falls 218-739-7402

Dept. of Revenue ... www.revenue.state.mn.us/businesses/lawful_gambling
 Lawful Gambling Tax Unit..... 651-297-1772
 Email: lawfulgambling.taxes@state.mn.us

Department of Public Safety www.dps.mn.gov
 Alcohol & Gambling Enforcement 651-201-7500, ext. 3

Internal Revenue Service
 Forms www.irs.gov/forms-pubs or 1-800-829-3676
 Questions www.irs.gov or 1-800-829-1040

Minnesota's Bookstore www.comm.media.state.mn.us
 651-297-3000; 1-800-657-3757

Minnesota Problem Gambling Helpline...www.getgamblinghelp.com...1-800-333-HOPE