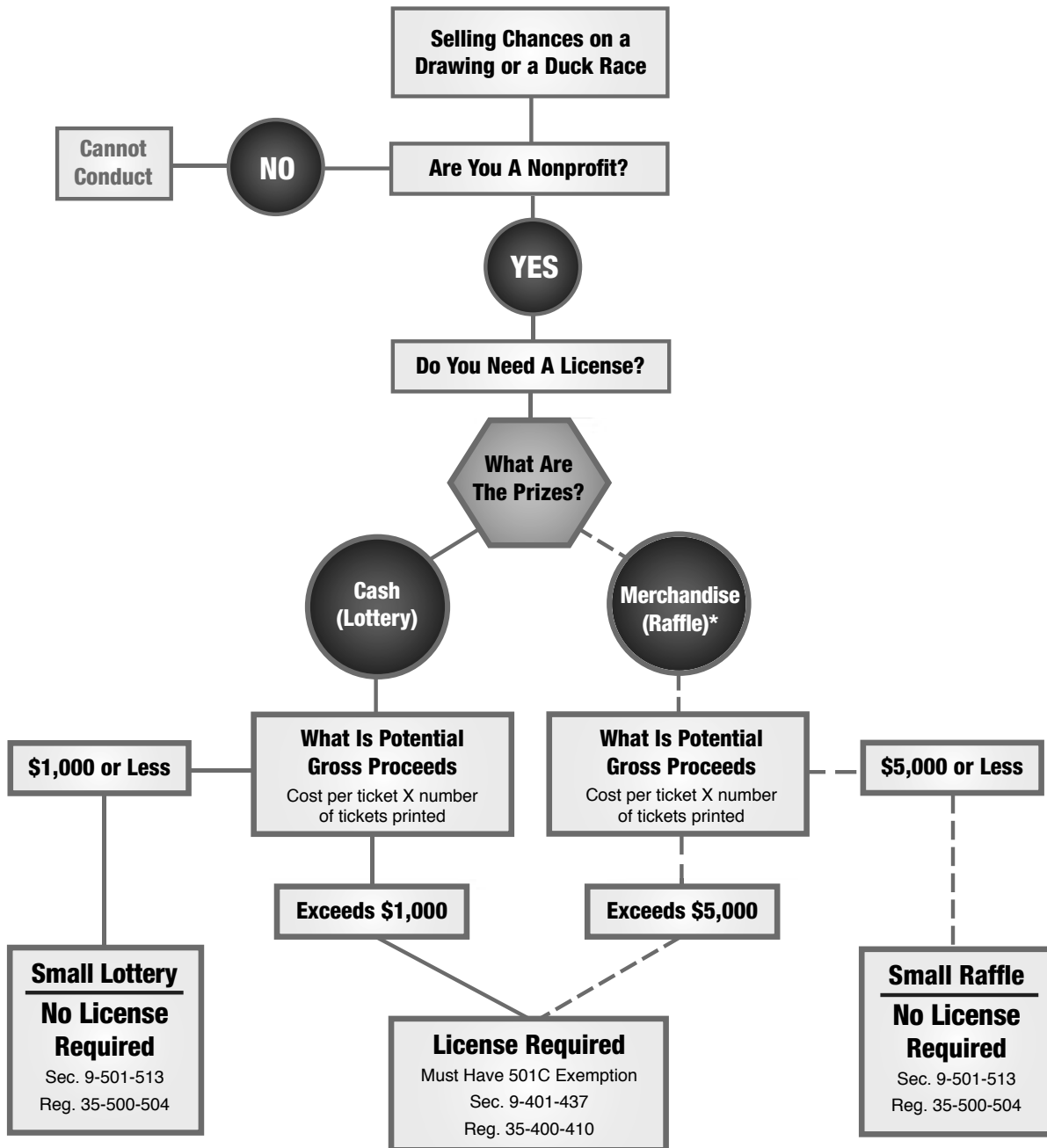


Is this a Lottery or Raffle, and do I need a License?

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (Department) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

This guidance document may change with updated information or added examples. The Department recommends you do not print this document. Instead, sign up for the subscription service at revenue.nebraska.gov/gaming to get updates on your topics of interest.



* 80% of the value of the total prize pool must be in merchandise to qualify as a raffle.

For more information, please contact the Charitable Gaming Division of the Nebraska Department of Revenue, 1800 O Street, Suite 101, PO Box 94855, Lincoln, NE 68509-4855. revenue.nebraska.gov/gaming, 402-471-5937 or 877-564-1315