



Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET

Kentucky Department of Charitable Gaming

500 Mero Street, 2NW24
Frankfort, KY 40601
Phone: (502) 573-5528
Fax: (502) 573-6625

Ray A. Perry
SECRETARY

Ambrose Wilson IV
COMMISSIONER

July 20, 2023

Morganfield Lions Club
599 State Route 2153
Morganfield, KY 42437
ATTN: Jennifer Duncan

RE: Notification of Exemption

Assigned Exemption No. EXE0002800

Dear Ms. Duncan:

On behalf of the Kentucky Department of Charitable Gaming, I would like to inform you that your organization's application has been approved for an exempt status to conduct charitable gaming activities. As an exempt status holder, you do not have to pay a gross receipts fee under KRS Chapter 238. Your organization has been assigned the above exemption number, which you are required to print on all charitable gaming materials and correspondence. This includes, but is not limited to, raffle tickets and advertisements.

This letter of exemption may be presented to licensed distributors, other vendors, or entities requiring verification of licensure status as proof that your organization has an exempt status. You may only purchase charitable gaming supplies and equipment from licensed distributors pursuant to KRS 238.540(6).

In order to maintain your exempt status, the Form CG-EFR, Annual Financial Report for Exempt Organization, must be filed on or before January 31st each year for the previous calendar year and the tax-exempt status for the organization must remain in good standing. The Form CG-EFR is available on our website at <http://dgc.ky.gov>. **Failure to file Form CG-EFR by January 31st of each year will result in the revocation of your organization's exempt status with the Department of Charitable Gaming.**

If your organization exceeds the \$25,000, your organization is required to notify the department immediately and will be provided guidance on applying for a permanent license at that time.

«Organization»

«Date»

Page Two

Your organization **must** comply with all statutes and regulations of the Department of Charitable Gaming in accordance with KRS Chapter 238 and KAR Title 820 relating to the conduct of charitable gaming. **Per KRS 238.535(2)(a), your organization is required to notify the department in writing of its intent to engage in charitable gaming and the location at which the gaming is to occur.** In addition, your organization is required to notify the department in writing of any changes within the organization such as, but not limited to, the physical location of the organization, officer information and contact information. Furthermore, the Department highly recommends your organization to maintain a separate charitable gaming account for charitable gaming receipts.

**YOUR ORGANIZATION MAY CONDUCT THE FOLLOWING GAMING ACTIVITIES
WITH AN EXEMPTION:**

**BINGO
RAFFLE(S)
NON-CASH PRIZE WHEELS
CHARITY FUNDRAISING EVENTS**

**YOUR ORGANIZATION MAY NOT CONDUCT THE FOLLOWING GAMING
ACTIVITIES WITH AN EXEMPTION:**

**PULLTABS
CASINO TYPE GAMES (POKER, BLACKJACK, DICE GAMES, ETC.)**

Thank you for your cooperation. Please check our website for upcoming training classes offered by the department. If you have any questions, please contact the Department of Charitable Gaming at DCG.Info@ky.gov or (502) 573-5528.

Sincerely,


Ambrose Wilson IV, Commissioner


Regina A. Corington
Licensing Branch Manager

AP