

RAFFLES

The following guidelines concerning raffles are provided for clarification purposes only. FFO/Booster Clubs that wish to conduct raffles should consult with an attorney to determine if they are eligible to do so.

1. School districts or individual schools may not hold raffles under any circumstances.
2. Organizations that may hold raffles are those that qualify for exemption from income tax under section 501 of the internal revenue code.
3. The non-profit organization must have been in existence continuously in the State of Arizona for a one-year period immediately before conducting the raffle, i.e., the organization must have an approved application for non-profit status and one year of tax returns on file before engaging in a raffle.
4. Officers and agents will receive no pecuniary benefit from the raffle, other than being able to participate in the raffle on a basis equal to all other participants.

No member other than a bona fide local member of the sponsoring organization may participate directly or indirectly in the management, sales or operation of the raffle, e.g., for FFO sponsored raffles, only parents and faculty may participate in the operation of the raffle.

NOTE: Students are not allowed to be involved in the management, sales or operation of the raffle.

Organizations may not request “donations” for participation as a way to evade the restrictions mentioned above. “Donations” may be requested only if the donor receives tickets/chips regardless of the amount of the donation, i.e., they are allowed to participate even if they give a donation of \$0.00.