

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 435 Section 435.120 Charitable Games Licenses**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 435  
CHARITABLE GAMES ACT**

**Section 435.120 Charitable Games Licenses**

- a) Licenses
  - 1) In General
    - A) Except as otherwise provided, no person may conduct charitable games without having in its possession a valid charitable games license issued by the Department. In addition, a licensed organization may conduct charitable games only on the date, during the hours, and (except as provided in subsection (a)(4)) at the location stated on the license.
    - B) A charitable games license will be issued for as many as four events during a license year. A charitable games event is considered to be a one-date event (beginning no earlier than noon of one day and concluding no later than 2 a.m. on the following day). These dates may be consecutive or separate, or a combination of both.
    - C) *A licensed organization may hold only one charitable games license. (Section 3 of the Act) A license is not assignable or transferable. (Section 4(8) of the Act)*
    - D) The Department shall issue a charitable games license only upon:
      - i) submission of an application in the form and manner provided in this Section;
      - ii) payment of a nonrefundable fee of \$400 in the form of a check or money order payable to the Illinois Department of Revenue; and

- iii) a determination by the Department that the applicant is a qualified organization.
- E) Unless renewed or extended as provided in subsection (a)(3) and (a)(5), a charitable games license shall be valid only for the two-year period beginning with the effective date stated on the license. However, as provided in Section 435.200, the Department may suspend or revoke a license prior to the expiration of the two-year period.
- 2) Application. At least 30 days prior to the date or dates an organization wishes to conduct charitable games, the organization must submit to the Department an application for a charitable games license. *The Department may issue a license to an organization that applies less than 30 days prior to the date or dates the licensee wishes to conduct the games if all other requirements of the Act are met and the Department has sufficient time and resources to issue the license in a timely manner.* (Section 3 of the Act) Application for a license shall be made on the forms prescribed by the Department and must contain the following information:
- A) *A sworn statement attesting to the not-for-profit character of the prospective licensee organization, signed by a person listed on the application as an owner, officer, or other person in charge of the necessary day-to-day operations of that organization.* (Section 4(1) of the Act)
  - B) Documentary evidence sufficient to show that the organization is a qualified organization. The documentation (bylaws, constitution, charter, minutes of past meetings, promotional material and articles of incorporation) should prove that the organization has been carrying out its objectives for the requisite period preceding the application.
  - C) Any other information requested by the Department necessary to establish the eligibility of the organization for a license, including a copy of the determination letter or other document issued to the organization by the Internal Revenue Service showing that the organization is currently exempt from federal income taxation under section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(8), 501(c)(10) or 501(c)(19) of the Internal Revenue Code.
  - D) Information concerning all of the members, volunteers, and employees of the organization who will participate in the

management or operation of the charitable games events to be conducted under the license. This information shall include the names, addresses, social security numbers, and dates of birth of all persons who will participate in the management or operation of the games, along with a sworn statement made under penalty of perjury, signed by the presiding officer and secretary of the applicant, that the persons listed as participating in the management or operation of the games are bona fide members, volunteers, or employees of the applicant, that to the best of his or her knowledge these persons have not participated in the management or operation of more than 12 charitable games events conducted by any licensed organization in the calendar year, and that these persons will receive no remuneration or compensation, directly or indirectly, from any source, for participating in the management or operation of the games. Any amendments to this listing, including a list of additional members, volunteers and employees who will participate in the management or operation of the charitable games events, must contain an identical sworn statement. If, from the information provided, the Department cannot determine with reasonable certainty that a member, volunteer or employee does not have a criminal record that would make the organization ineligible for a license under Section 435.150, the Department will require the member, volunteer or employee to submit to fingerprinting in order to make a more certain determination as to the lack of a criminal history of the member, volunteer or employee. Information concerning additional members, volunteers and employees must be received by the Department in writing at least 3 days before the event and must contain all the information required in this subsection (a)(2)(D).

3) Renewals

- A) In General. At least 30 days prior to the expiration of its current license (but no earlier than 60 days), an organization holding a valid license may apply for renewal of its license in the manner provided in this subsection (a)(3). A license so renewed shall be considered a valid license for the two-year period beginning on the effective date stated on the renewed license.
- B) Notice of License Renewal. Upon payment of a nonrefundable fee of \$400, in the form of a check or money order payable to the Department, and a determination by the

Department that the organization remains a qualified organization eligible for a license, the Department shall issue the organization a renewed license. An organization may not conduct charitable games at any time following the expiration of its license without having been issued a renewed license.

- C) Application for Renewal. Application for renewal shall be made on the forms prescribed by the Department and must contain the following information:
- i) *A sworn statement attesting to the not-for-profit character of the prospective licensee organization, signed by a person listed on the application as an owner, officer, or other person in charge of the necessary day-to-day operations of that organization. (Section 4(1) of the Act)*
  - ii) A statement of the names, addresses, social security numbers and dates of birth of all persons who will participate in the management or operation of the games not previously provided to the Department under this subsection (a)(3)(C)(ii) or under subsection (a)(2)(D), plus a statement that information previously provided to the Department under subsection (a)(2)(D) regarding the persons who will participate in the management or operation of the games remains unchanged, plus a sworn statement made under penalty of perjury, signed by the presiding officer and secretary of the applicant, that the persons who will participate in the management or operation of the games are bona fide members, volunteers or employees of the applicant, that to the best of his or her knowledge these persons have not participated in the management or operation of more than 12 charitable games events conducted by any licensed organization in the calendar year, and that these persons will receive no remuneration or compensation, directly or indirectly, from any source, for participating in the management or operation of the games. Any amendments to this listing, including a list of additional members, volunteers and employees who will participate in the management or operation of the charitable games events, must contain an identical sworn statement. If, from the information provided, the Department cannot

determine with reasonable certainty that a member, volunteer or employee does not have a criminal record that would make the organization ineligible for a license under Section 435.150, the Department will require the member, volunteer or employee to submit to fingerprinting in order to make a more certain determination as to the lack of a criminal history of the member, volunteer or employee. Information concerning additional members, volunteers and employees must be received by the Department in writing at least 3 days before the event and must contain all the information required in this subsection (a)(3)(C)(ii).

- iii) Any other information requested on the form supplied by the Department necessary to establish the continued eligibility of the organization for a charitable games license.
- 4) Amended License. Upon submission by a licensed organization of a written request, the Department may issue the organization an amended license that changes the location, day or time in which the licensed organization is authorized to conduct charitable games. In the case of a request to change the location, the requirements of subsection (a)(1)(B) apply. An organization may not conduct charitable games at the new location, date, or time without having in its possession the amended regular license. *If a licensee wishes to conduct games at a location other than the locations originally specified in the license, the licensee shall submit the written request at least 30 days before the night on which the licensee wishes to conduct games at the alternate location. The Department may accept an applicant's change in location with less than 30 days' notice if all other requirements of the Act are met and the Department has sufficient time and resources to process the change in a timely manner.* (Section 3 of the Act)
- 5) Extensions. The Department may grant an extension of a charitable games license beyond the period for which the license is otherwise effective (but not to exceed one year), provided that an application for renewal of the license has been first submitted to the Department in accordance with subsection (a)(3).
- b) Upon receipt of a charitable games license, including any renewed or amended license, the licensed organization *shall file a copy of the license with each police department or, if in an unincorporated area, each sheriff's*

*office whose jurisdiction includes the premises on which the charitable games events are authorized under the license (Section 4(4) of the Act).*

- c) The Department will not issue a charitable games license for an event to be held in a municipality if the municipality or county has adopted an ordinance prohibiting such events and has filed a copy of the ordinance with the Department.
- d) A licensed organization must notify the Department of a change in officers within 30 days after the change. Notification must include the name, address, social security number, date of birth, sex and daytime telephone number of the officer. In addition, the presiding officer and secretary will be required to sign an amended application.

(Source: Amended at 39 Ill. Reg. 4454, effective March 10, 2015)