

**Illinois Department of Revenue
Regulations**

Title 86 Part 430 Section 430.100 Definitions

TITLE 86: REVENUE

**PART 430
BINGO LICENSE AND TAX ACT**

Section 430.100 Definitions

For purposes of these rules, the following definitions apply:

"Act": The Bingo License and Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 1101 et seq.);

"Bingo": The form of lottery authorized by the Act in which prizes are awarded on the basis of designated numbers or symbols on a card for which consideration has been paid, conforming to numbers or symbols selected at random;

"Department": The Illinois Department of Revenue;

"License year": The year (or other period of time for which a license is issued pursuant to Section 430.110(d)) beginning on the date a license is issued under the Act, which date is stated on the license;

"Organization": *a corporation, agency, partnership, association, firm or other entity consisting of two or more persons joined by a common interest or purpose;*

"Received by the Department" or similar phrases: Whenever these rules require that any writing or any payment must be received within a specified number of days or by a specified date, the provisions of Section 1.25 of "An Act to revise the law in relation to the construction of the statutes" (Ill. Rev. Stat. 1989, ch. 1, par. 1026) shall apply;

"Regular license": The license authorizing the holder to conduct one session of bingo per week on the date and at the time and location stated on the license;

"Session" or "bingo session": The time during which bingo is conducted, including the time during which bingo cards are sold. A licensed organization may not conduct more than one session per day;

"Substantially Complete Application": An application that on its face shows that the applicant has made a reasonable effort to complete all applicable parts of the application.

(Source: Amended at 15 Ill. Reg. 10944, effective July 10, 1991)