



**Charitable Gaming  
2023 Annual Report**

**Tax Division  
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Note: All data in this report is based on a calendar year and all data is current as of December 31, 2023.

## An Overview and Definitions

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<b>Authority</b>	AS 05.15 The Alaska Gaming Reform Act (Act) and 15 AAC 160 Authorized Games of Skill and Chance
<b>Purpose</b>	The Act provides a means for permittees to generate net proceeds for political, educational, civic, public, charitable, patriotic, and religious uses in the state.
<b>Game Types</b>	Bingo, raffles and lotteries, pull-tab games, authorized classics (i.e. ice classics, cabbage classics), fish and moose derbies, Calcutta pools, and contests of skill.
<b>Definitions</b>	
Pull-Tab Distributor	A for-profit business licensed to distribute pull-tabs to permittees and operators.
Pull-Tab Manufacturer	A for-profit business licensed to sell pull-tabs to distributors.
Operator	A for-profit business licensed to conduct gaming activities on behalf of a permittee.
Vendor	A for-profit business that sells pull-tabs on behalf of a permittee, from a location licensed by the Alcoholic Beverage Control Board.
Multiple-Beneficiary Permittee (MBP)	Two to six municipalities or qualified organizations that jointly obtain a permit in order to aggregate prize limits.
Permittee	A municipality or qualified organization that holds a permit to conduct gaming activities.
Qualified Organization	Includes civic or service organizations, religious, charitable, fraternal, veterans, labor, political and education organizations, police and fire departments, associations and derbies, nonprofit trade associations.
Gross Receipts	The amount collected for all chances to win a prize in a gaming activity.
Net Proceeds	Amount retained by permittees after prizes, taxes and expenses are deducted from gross receipts.

**Who was issued a permit or license in 2023 and how much money did they raise? How does that compare with 2022?**

2023							
	Count	Gross Receipts	Federal Excise Tax	Cost of Prizes	Adjusted Gross Income	Total Expenses	Net Proceeds
Permittees	1,036	\$ 174,244,103	\$ 328,700	\$ 124,084,217	\$ 49,831,185	\$ 25,515,905	\$ 24,315,281
Multiple-Beneficiary Permittees	13	86,304,857	28,637	66,416,552	19,859,667	12,937,212	6,922,455
Vendors	175	54,723,466	35,071	43,060,615	11,627,780	5,766,358	5,861,422
Operators	19	142,111,891	447,168	99,871,426	41,793,297	32,622,973	9,170,325
<b>Total</b>	<b>1,243</b>	<b>\$ 457,384,317</b>	<b>\$ 839,576</b>	<b>\$ 333,432,810</b>	<b>\$ 123,111,930</b>	<b>\$ 76,842,447</b>	<b>\$ 46,269,483</b>

Pull-Tab Manufacturers 6  
 Pull-Tab Distributors 7

2022							
	Count	Gross Receipts	Federal Excise Tax	Cost of Prizes	Adjusted Gross Income	Total Expenses	Net Proceeds
Permittees	1,017	\$ 173,283,365	\$ 250,969	\$ 126,298,356	\$ 46,734,040	\$ 22,220,193	\$ 24,513,847
Multiple-Beneficiary Permittees	12	85,259,223	31,227	65,647,793	19,580,203	12,257,811	7,322,392
Vendors	177	56,418,052	42,238	44,674,348	11,701,466	5,585,789	6,115,676
Operators	19	133,513,964	226,589	97,087,988	36,199,387	28,038,815	8,160,573
<b>Total</b>	<b>1,225</b>	<b>\$ 448,474,604</b>	<b>\$ 551,022</b>	<b>\$ 333,708,486</b>	<b>\$ 114,215,096</b>	<b>\$ 68,102,608</b>	<b>\$ 46,112,487</b>

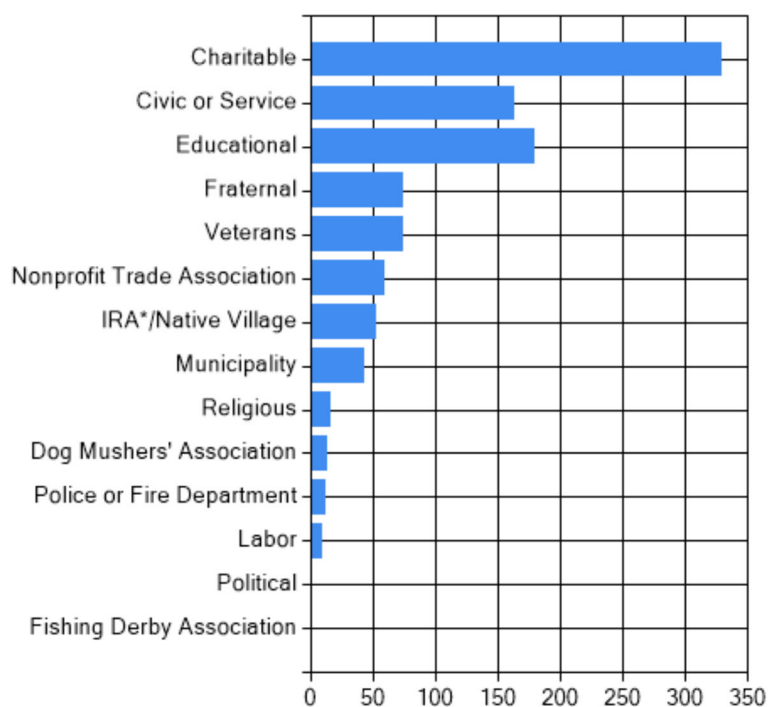
Pull-Tab Manufacturers 7  
 Pull-Tab Distributors 8

Note: Pull-tab manufacturers and distributors do not conduct gaming activities.

## Permits - How many are issued, what types of organizations hold them, and where are they based?

Number of Permits Issued in a Calendar Year	2023	2022	2023		
			Where Permit Holders Are Based	Count	Percentage of Total
Multiple-Beneficiary Permittees	13	12	ANCHORAGE	279	27%
Permittees	1,036	1,017	FAIRBANKS	138	13%
			JUNEAU	61	6%
			WASILLA	53	5%
			KETCHIKAN	35	3%
			SOLDOTNA	28	3%
			HOMER	26	3%
			KENAI	24	2%
			PALMER	24	2%
			EAGLE RIVER	22	2%
			KODIAK	20	2%
			NORTH POLE	15	1%
			DELTA JUNCTION	11	1%
			BETHEL	10	1%
			HAINES	10	1%
			Other	280	27%
			<b>Total</b>	<b>1,036</b>	<b>100%</b>

Number of Permits by Organization Type in 2023



\* - The Indian Reorganization Act, also called the Wheeler-Howard Act, was enacted by the U.S. Congress in 1934

## How much do organizations raise from Charitable Gaming?

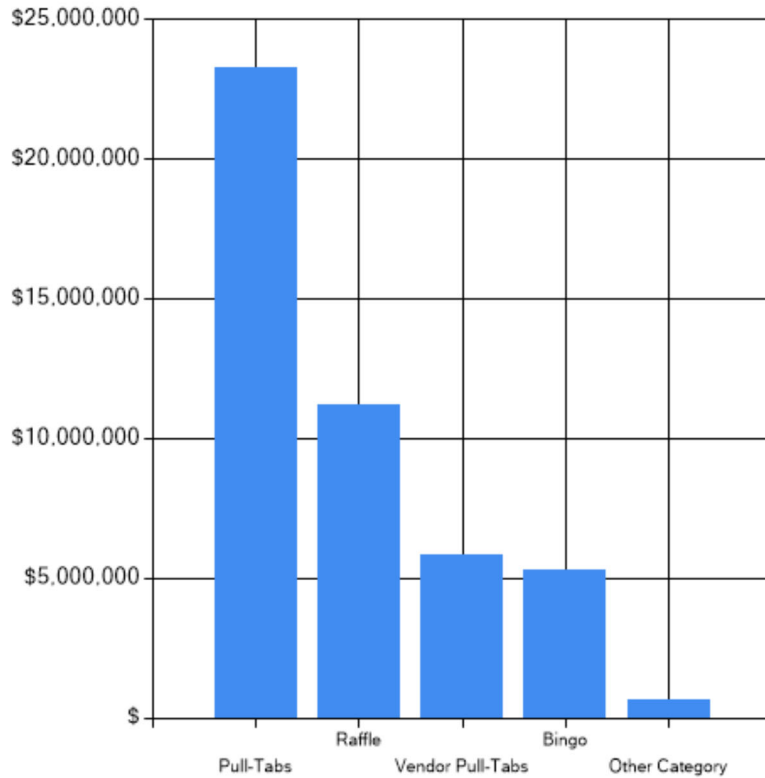
2023						
Organization Type	Gross Receipts	Federal Excise Tax	Cost of Prizes	Adjusted Gross Income	Total Expenses	Net Proceeds
Charitable	\$ 141,774,605	\$ 152,969	\$ 101,554,715	\$ 40,066,921	\$ 24,921,327	\$ 15,145,594
Civic or Service	62,667,842	136,198	44,797,272	17,734,372	11,084,870	6,649,502
Dog Mushers' Association	10,799,533	8,017	7,549,718	3,241,798	2,043,673	1,198,125
Educational	55,394,061	263,674	38,899,149	16,231,238	10,504,134	5,727,104
Fishing Derby Association	203,778	0	104,252	99,526	69,337	30,189
Fraternal	24,269,036	51,141	18,875,431	5,342,463	2,982,240	2,360,223
IRA*/Native Village	53,445,639	52,134	40,719,733	12,673,771	8,721,422	3,952,349
Labor	2,086,210	3,877	1,410,085	672,249	478,796	193,452
Municipality	30,743,214	84,933	21,496,262	9,162,019	4,969,321	4,192,698
Nonprofit Trade Association	25,807,652	18,810	19,489,818	6,299,024	4,027,748	2,271,276
Police or Fire Department	2,688,790	6,001	2,031,620	651,169	442,653	208,516
Political	39,567	0	16,109	23,458	8,100	15,358
Religious	11,066,690	2,771	8,208,875	2,855,044	1,779,591	1,075,453
Veterans	36,397,700	59,053	28,279,770	8,058,877	4,809,233	3,249,644
<b>Total</b>	<b>\$ 457,384,317</b>	<b>\$ 839,577</b>	<b>\$ 333,432,810</b>	<b>\$ 123,111,930</b>	<b>\$ 76,842,447</b>	<b>\$ 46,269,483</b>

\* - The Indian Reorganization Act, also called the Wheeler-Howard Act, was enacted by the U.S. Congress in 1934

## How much is raised by each game type?

2023		
Game Type	Net Proceeds	Percentage of Total
Pull-Tabs	\$ 23,283,639	50%
Raffle	11,180,985	24%
Vendor Pull-Tabs	5,861,422	13%
Bingo	5,270,260	11%
Other Category	673,177	1%
<b>Total</b>	<b>\$ 46,269,483</b>	<b>100%</b>

2023	
Other Category	Net Proceeds
Fish Derby	\$ 276,012
Special Draw Raffle	202,866
Ice Classic	123,091
Contest of Skill	42,961
Animal Classic (Rat)	20,797
Calcutta Pool	17,579
<b>Snow Classic</b>	<b>3,186</b>
Rain Classic	140
Snow Machine Classic	45
Dog Musher Contest	-13,500
<b>Total Other Category</b>	<b>\$ 673,177</b>



## Who generates the most money for the game types of pull-tabs, bingo, and raffles in 2023?

Pull-Tabs	Gross Receipts	Federal Excise Tax	Cost of Prizes	Adjusted Gross Income (AGI)	Total Expenses	Net Proceeds	Gaming Expenses as a % of AGI	Net Proceeds as a % of AGI
Multiple Beneficiary Permittee	\$ 63,690,676	\$ 28,637	\$ 51,591,660	\$ 12,070,378	\$ 7,818,194	\$ 4,252,184	65%	35%
Operator	89,673,191	323,592	70,534,326	18,815,273	13,159,621	5,655,652	70%	30%
Self Directed	140,958,794	232,462	107,526,023	33,200,309	19,824,506	13,375,803	60%	40%
Vendor	54,723,466	35,071	43,060,615	11,627,780	5,766,358	5,861,422	50%	50%
<b>Total</b>	<b>\$ 349,046,127</b>	<b>\$ 619,763</b>	<b>\$ 272,712,623</b>	<b>\$ 75,713,741</b>	<b>\$ 46,568,680</b>	<b>\$ 29,145,061</b>	<b>62%</b>	<b>38%</b>

With respect to pull-tabs sold by multiple beneficiary permittees, 100 percent of net proceeds must be remitted to member permittees.

With respect to pull-tabs sold by operators, 100 percent of net proceeds must be remitted to a permittee and must total at least 30 percent of adjusted gross income on an annual basis.

Expenses related to pull-tabs may not exceed 70 percent of adjusted gross income.

Raffles*	Gross Receipts	Federal Excise Tax	Cost of Prizes	Adjusted Gross Income (AGI)	Total Expenses	Net Proceeds	Gaming Expenses as a % of AGI	Net Proceeds as a % of AGI
Multiple Beneficiary Permittee	\$ 80,048	\$ 0	\$ 56,952	\$ 23,096	\$ 1,368	\$ 21,728	6%	94%
Operator	27,429,518	67,155	13,811,951	13,550,412	10,979,421	2,570,992	81%	19%
Self-Directed	16,726,315	53,680	5,763,573	10,909,062	2,117,930	8,791,132	19%	81%
<b>Total</b>	<b>\$ 44,235,881</b>	<b>\$ 120,834</b>	<b>\$ 19,632,476</b>	<b>\$ 24,482,570</b>	<b>\$ 13,098,719</b>	<b>\$ 11,383,851</b>	<b>54%</b>	<b>46%</b>

With respect to raffles conducted by multiple beneficiary permittees, 100 percent of net proceeds must be remitted to member permittees.

With respect to raffles conducted by operators, 100 percent of net proceeds must be remitted to a permittee and must total at least 10 percent of adjusted gross income on an annual basis.

Expenses related to raffles may not exceed 90 percent of adjusted gross income.

\* - Includes Special Draw Raffles

Bingo	Gross Receipts	Federal Excise Tax	Cost of Prizes	Adjusted Gross Income (AGI)	Total Expenses	Net Proceeds	Gaming Expenses as a % of AGI	Net Proceeds as a % of AGI
Multiple Beneficiary Permittee	\$ 22,534,133	\$ 0	\$ 14,767,940	\$ 7,766,193	\$ 5,117,650	\$ 2,648,543	66%	34%
Operator	24,527,038	56,421	15,246,921	9,223,696	8,301,322	922,373	90%	10%
Self Directed	15,117,453	15,116	10,249,340	4,852,997	3,153,654	1,699,343	65%	35%
<b>Total</b>	<b>\$ 62,178,624</b>	<b>\$ 71,537</b>	<b>\$ 40,264,201</b>	<b>\$ 21,842,886</b>	<b>\$ 16,572,626</b>	<b>\$ 5,270,260</b>	<b>76%</b>	<b>24%</b>

With respect to bingo conducted by multiple beneficiary permittees, 100 percent of net proceeds must be remitted to member permittees.

With respect to bingo conducted by operators, 100 percent of net proceeds must be remitted to a permittee and must total at least 10 percent of adjusted gross income on an annual basis.

Expenses related to bingo may not exceed 90 percent of adjusted gross income.



## How much does the State of Alaska collect from the Charitable Gaming Program?

Taxes and Fees Collected in a Calendar Year	2023	2022	2021
Pull-Tab Tax	\$ 2,200,772	\$ 2,504,988	\$ 2,333,720
Net Proceeds Fee	511,071	468,701	285,488
License and Permit Fees	126,499	140,826	130,647
<b>Total Revenue</b>	<b>\$ 2,838,343</b>	<b>\$ 3,114,515</b>	<b>\$ 2,749,855</b>

License & Permit Fees

