

# BINGO GUIDELINES



The regulations regarding Bingo in Montana depend on multiple factors. Therefore, this guide is separated into three main categories: Recurring Live Bingo, Nonprofit Fundraising Event, or Free Bingo.

## HOW DO YOU PLAN TO CONDUCT BINGO? (Pick one)

- I. Recurring Live Bingo
- II. Nonprofit Fundraising Event
- III. Free Bingo

### OPTION 1



## I. RECURRING LIVE BINGO

- PAY TO PLAY.
- REQUIRES A GAMBLING OPERATOR LICENSE.  
EXCEPTION: SENIOR CITIZEN'S CENTERS DO NOT REQUIRE A GAMBLING OPERATOR LICENSE TO OFFER BINGO.
- CAN BE OFFERED BY VARIOUS ENTITIES:
  - » **FOR PROFIT BUSINESSES**
  - » **NONPROFIT ORGANIZATIONS**
  - » **RETIREMENT HOMES**
  - » **SENIOR CITIZENS CENTERS**
- MUST BE 18 TO PARTICIPATE.

SEE PAGE 2 & 3 FOR  
MORE INFORMATION ON

**RECURRING  
LIVE BINGO**

### FOR ALL ENTITIES OFFERING RECURRING LIVE BINGO:

- Standard Bingo cards have 5 columns 25 squares. *Nonstandard cards, which allow numbers to be written-in or otherwise, must be approved.*
- \$1 maximum price per card; \$800 max payout per game.  
*Bingo sheets containing multiple cards [such as 3, 6, or 9 cards-per-sheet] are allowed, and the maximum price correlates to the number of cards per sheet. For example: \$3 max per sheet containing 3 cards, \$6 max per 6-card sheet, and \$9 max per 9-card sheet.*
- It's legal to play a variation of Bingo where prizes are awarded for each pattern if each pattern wager costs 50 cents or less and winnings for each pattern are less than \$100.
- Bingo games may not be combined to promote higher prize payouts – progressive pots are not allowed.
- Players must be physically present to win.
- Unless a local ordinance has been adopted which provides for it, no bingo can be played between the hours of 2AM and 8AM.

### OPTION 2



## II. NONPROFIT FUNDRAISING EVENT (CASINO NIGHT)

- NONPROFITS MAY OFFER BINGO AT A PERMITTED CASINO NIGHT.
- THIS EVENT MAY BE OFFERED ONCE A YEAR.
- ENTRY FEE IS PAID TO ACCESS THE EVENT.
- IMITATION MONEY IS USED TO PARTICIPATE IN BINGO AND OTHER APPROVED GAMES AT THE EVENT.
- MUST BE 18 TO PARTICIPATE.
- FOR A FULL LIST OF CASINO NIGHT GUIDELINES, [CLICK HERE](https://dojmt.gov/gaming/) OR VISIT [HTTPS://DOJMT.GOV/GAMING/](https://dojmt.gov/gaming/).

NONPROFIT ORGANIZATIONS WHO OFFER RECURRING LIVE BINGO (SEE ABOVE) DO NOT FALL INTO THIS CATEGORY.  
PAGES 2 & 3 DO NOT APPLY TO BINGO OFFERED AT A PERMITTED CASINO NIGHT.

### OPTION 3



## III. FREE BINGO

- NO ENTRY FEE OR COST TO PARTICIPATE.
- MINORS MAY PARTICIPATE.
- NO LICENSE, PERMIT, TAX, OR RECORDKEEPING REQUIRED.
- EX: "BINGO NIGHT" AT SCHOOLS, COMMUNITY CENTERS, CASINOS, BREWERIES ETC.

PAGES 2 & 3 DO NOT APPLY TO "FREE BINGO."

# RECURRING LIVE BINGO cont'd

## » FOR PROFIT BUSINESSES

- Must have a gambling operator license to conduct Bingo; to apply complete [Form 5](#).
- Submit [Form 25](#) & \$250 permit fee.
- Total payouts cannot exceed \$3,000/session. *Note "Special Bingo Sessions" may be applied for which allow up to \$5,000/session (submit [Form 38](#) & \$10 permit fee).*
- Sessions must last at least 2 consecutive hours or a minimum of 20 games in a row.
- A new session may not begin less than 2 hours after the prior session.
- Recordkeeping requirements & taxation apply (\*see page 3).

## » NONPROFIT ORGANIZATIONS

- Must have a gambling operator license to conduct Bingo; to apply, complete [Form 5](#).
- Submit [Form 25](#) & \$125 permit fee.
- May not offer gambling activities more than 60 days in a calendar year.
- If conducting a game anywhere other than their own premises, must be conducted at another qualified charitable organization's premises or at an event sponsored by a government entity (such as a county fair).  
The following applies to such games:
  - » Games are not limited to a maximum per-session prize payout limit;
  - » May not charge more than 50 cents for an individual bingo card; and
  - » May not award a bingo prize that exceeds \$100 in value.
- Recordkeeping requirements apply (\*see page 3).
- Exempt from taxation.

## » RETIREMENT HOMES/LONG-TERM CARE FACILITIES

- Must have a gambling operator license to conduct Bingo (if charging money to play); to apply submit [Form 5](#).
- Submit [Form 25](#) (no permit fee).
- Bingo games are limited to persons using facilities and their guests.
- Games can be played only at main premises/place of operation.
- Exempt from taxation.

"Retirement home" means a building in which sleeping rooms without cooking facilities in each room are rented to three or more persons who are 60 years of age or older and who do not need skilled nursing care, intermediate nursing care, or personal care, as defined in 50-5-101, MCA.

"Long-term care facility" means a facility or part of a facility that provides skilled nursing care, residential care, intermediate nursing care, or intermediate developmental disability care to a total of two or more individuals or that provides personal care.

## » SENIOR CITIZENS CENTERS

- No forms or permit fees are required and a gambling operator license is not required.
- Exempt from taxation.
- Bingo games must be limited to members and their guests.
- May not operate in a predominately commercial manner, such as advertising to the public.
- Games can be played only at main premises/place of operation.



# RECORDKEEPING REQUIREMENTS & TAXATION

## RECORDS MUST BE:

- » Legible
- » Kept daily
- » Kept in the state of Montana
- » Made available for a period of three years from the due date of the live game tax return
- » Available to the department during the operator's business hours

## RECORDS MUST INCLUDE:

- A copy of the schedule of games and their prizes.
- A tape record (if premises uses a cash register or other method of calculating cash on hand which produces a tape record).
- All bingo card purchases, detailing the number of cards by type.
- Live game cash used to pay expenses other than prize payouts (if applicable), an entry for such expenses and copies of expense receipts must be attached to the associated daily records.
- Payout slips initialed by the caller at the end of his or her shift for a period of three months. (These would include record of any prizes awarded for promotional games and designated as such.)
- The gross income collected, and amounts paid out for prizes.
- Reconciliations which must include:
  - » Documentation of the starting and ending cash bank, verified by a signature of at least one person responsible for counting or managing the starting or ending cash bank. The same person cannot sign for both the starting cash bank and the ending cash banks.
  - » Gross income, actual profit, cash long or short, and a bank deposit.
  - » Adjustments made to increase or decrease the starting bank balance for the next day or session of play (if applicable).
  - » The beginning balance for the next day must be the ending bank balances per day less the days gross proceeds plus any other adjustments.
  - » Any shortages or overages exceeding 1% of gross game income occurring over the course of a one-month period (must be investigated by the operator and a record of the investigation's findings must be kept).

## TAXATION

- There is a 1% tax imposed on the gross proceeds from Bingo. Taxes are due July 31st for activities from the previous fiscal year.
- "Gross proceeds" means gross income received to play live bingo minus the prize payouts.
- Operators will receive a Live Bingo Tax Return to complete and submit for processing that reflects the total gross proceeds along with the total amount due as live bingo tax for the preceding year. Without proper records the Division must estimate a tax. *Note: Even if all revenue is paid out in prizes, the tax return form must be submitted.*
- All taxes collected from Bingo proceeds are distributed to the city or county where the gambling operator is located.

Questions? Contact the Gambling Control Division at (406) 444-1971, visit <https://dojmt.gov/gaming/> or email [gcd@mt.gov](mailto:gcd@mt.gov).

Reference [23-5-405 through -414](#), MCA and [23.16.2401 through -2411](#), ARM