

**ADMINISTRATIVE GUIDELINES FOR RAFFLES**

With passage of the Oklahoma Education Lottery Act in November 2004, public schools accredited by the State Department of Education and parent-teacher organizations affiliated with a public school were granted the right to conduct raffles as a means to raise funds.

In order to conduct raffles in a legal and organized manner, these administrative guidelines shall be followed:

1. Participation in raffles is a voluntary act on behalf of the participant, and the contributions to participate in the raffle are considered voluntary.
2. A set of pre-numbered tickets must be issued. One ticket stub will be issued to the participant, and the school will retain the other ticket stub.
3. Schools and other related organizations may not hire or contract with any person or business to conduct the raffle, to sell raffle tickets, or to solicit contributions in connection with a raffle on behalf of the organization.
4. The board of education must approve all raffles conducted on behalf of the respective school.
5. School officials must be actively involved in supervising the drawing of the ticket stub or stubs.
6. All funds received in connection with the raffle shall be accounted for in accordance with district activity fund procedures.
7. The owner of the winning ticket stub need not be present to win.
8. Cash and non-cash prizes may be used as raffle winnings.
9. The fair market value of the winnings must be disclosed. The winning prize for raffles will be limited to a fair market value not to exceed \$5,000.
10. Tax considerations must be followed. If the fair market value of the winning cash or non-cash prize is less than \$600, then there are no tax considerations to be followed. For cash or non-cash prizes that have a fair market value of \$600 or more and under \$5,000, the winnings must be reported through the issuance of a 1099 to the IRS and the recipient. Information such as name, address, and social security number must be obtained from the recipient for winnings greater than \$600.
11. Schools and affiliated organizations shall not conduct casino nights and other forms of gambling.
12. Students who wish to participate in the raffle may do so before and after school.