

**WAC 230-05-112 Defining "gross gambling receipts."** (1) "Gross gambling receipts" means the amount due to any operator of an authorized activity as described in subsection (5) of this section.

(2) The amounts must be stated in U.S. currency.

(3) The value must be before any deductions for prizes or other expenses, such as over/short.

(4) "Gross gambling receipts" does not include fees from players to enter player-supported jackpots. However, any portion of wagers deducted for any purpose other than increasing current prizes or repayment of amounts used to seed prizes are "gross gambling receipts."

(5) Gross gambling receipts for authorized activities:

<b>Activity:</b>	<b>Gross gambling receipts include amounts due to any operator for:</b>
(a) <b>Punch board and pull-tab</b>	Purchasing chances to play.
(b) <b>Raffles and enhanced raffles</b>	Purchasing chances to enter.
(c) <b>Electronic raffles</b>	Purchasing chances to enter.
(d) <b>Bingo</b>	Fees or purchase of cards to participate.
(e) <b>Amusement games</b>	Amounts paid to play amusement games.
(f) <b>Card games</b>	<ul style="list-style-type: none"><li>• "Net win" from house-banked card games;</li><li>• Tournament entry fees;</li><li>• Administrative fees from player-supported jackpots;</li><li>• Fees to participate in nonhouse-banked card games.</li></ul>

<b>Activity:</b>	<b>Gross gambling receipts include amounts due to any operator for:</b>
<b>(g) Manufacturers and distributors</b>	<p>(i) Fees from sales, rentals, leases, royalties, and service fees collected for the following gambling equipment in Washington to include, but not limited to:</p> <ul style="list-style-type: none"> <li>• Bingo paper or bingo cards;</li> <li>• Punch boards and pull-tabs;</li> <li>• Devices for dispensing pull-tabs;</li> <li>• Electronic raffle systems;</li> <li>• Electronic devices for conducting, facilitating or accounting for the results of gambling activities;</li> <li>• Cards;</li> <li>• Dice;</li> <li>• Gambling chips;</li> <li>• Cash exchange terminals;</li> <li>• Progressive meters;</li> <li>• Gambling software;</li> <li>• License agreements;</li> <li>• Card shuffling devices;</li> <li>• Graphical game layouts for table games;</li> <li>• Ace finders or no-peek devices;</li> <li>• Roulette wheels;</li> <li>• Keno equipment;</li> <li>• Tables manufactured exclusively for gambling purposes;</li> <li>• Bet totalizers;</li> <li>• Electronic devices for reading or displaying outcomes of gambling activities;</li> <li>• Tribal lottery systems and components thereof.</li> </ul> <p>(ii) Fees from the service, repair and modification of gambling equipment in Washington to include, but not limited to:</p> <ul style="list-style-type: none"> <li>• Charges for labor and parts for repairing gambling equipment;</li> <li>• Service fees related to gambling operations;</li> <li>• Training or set-up fees;</li> <li>• Maintenance contract fees related to gambling equipment and operations.</li> </ul>

<b>Activity:</b>	<b>Gross gambling receipts include amounts due to any operator for:</b>
<b>(h) Gambling service suppliers</b>	<p>Fees from gambling-related services provided in or to be used in Washington to include, but not limited to:</p> <ul style="list-style-type: none"> <li>• Consulting, advisory or management services related to gambling;</li> <li>• Interest from financing the purchase or lease of gambling equipment, infrastructure or facilities or equipment that supports gambling operations;</li> <li>• Acting as a lending agent, loan services or placement agent;</li> <li>• Assembly of components for gambling equipment to be used under a contract with a licensed manufacturer;</li> <li>• Ongoing financial arrangements for gambling related software with a licensed manufacturer;</li> <li>• Installing, integrating, maintaining, or servicing digital surveillance systems that allow direct access to the operating system;</li> <li>• Training individuals to conduct authorized gambling activities;</li> <li>• Performing testing and certification of tribal lottery systems in meeting requirements specified in the tribal-state compacts;</li> <li>• Providing nonmanagement related recordkeeping or storage services for punch board and pull-tab operators;</li> <li>• Ownership of proprietary games or equipment.</li> </ul>
<b>(i) Punch board/pull-tab service businesses</b>	<p>Providing nonmanagement related recordkeeping or storage services for punch board and pull-tab operators.</p>
<b>(j) Fund-raising event distributors</b>	<p>Fees from contracts to organize and conduct recreational gaming activities.</p>
<b>(k) Fund-raising events and agricultural fairs</b>	<p>Fees received from the operation of bingo, amusement games, raffles, lotteries, contests of chance, and/or net win from table games operated at a fund-raising event.</p>
<b>(l) Major sports wagering vendor</b>	<p>Fees or revenues received from providing sports wagering goods and services, including management, consulting, sales, rentals, leases, and royalties, for any sports wagering activities in Washington.</p>

<b>Activity:</b>	<b>Gross gambling receipts include amounts due to any operator for:</b>
<b>(m) Mid-level sports wagering vendor</b>	Fees or revenues received from providing sports wagering goods and services, including sales, rentals, leases, and royalties, for any sports wagering activities in Washington.
<b>(n) Ancillary sports wagering vendor</b>	Fees or revenues from providing sports wagering goods and services, including sales, rentals, leases, and royalties, for any sports wagering activities in Washington.

[Statutory Authority: RCW 9.46.070. WSR 21-21-079, § 230-05-112, filed 10/18/21, effective 11/18/21. Statutory Authority: RCW 9.46.070, 9.46.075, 9.46.140, 9.46.153, 9.46.210. WSR 21-16-072, § 230-05-112, filed 7/30/21, effective 8/30/21. Statutory Authority: RCW 9.46.070. WSR 20-08-095, § 230-05-112, filed 3/30/20, effective 4/30/20; WSR 18-05-026, § 230-05-112, filed 2/9/18, effective 5/1/18.]