

SC REVENUE PROCEDURE #97-7

**SUBJECT:** Penalty Guidelines for Violations of the Bingo Laws

**EFFECTIVE DATE:** Applies to all periods open under the statute.

**SUPERSEDES:** Field Services Division Advisory Memorandum #91-10 and all previous documents and any oral directives in conflict herewith.

**REFERENCES:** S. C. Code Ann. Section 12-21-3310 et.seq. (Supp. 1996)  
S. C. Code Ann. Section 12-21-3910 et.seq. (Supp. 1996)  
S. C. Code Ann. Section 12-54-40 (Supp. 1996)  
S. C. Code Ann. Section 12-54-90 (Supp. 1996)

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (Supp. 1996)  
SC Revenue Procedure #94-1

**SCOPE:** A Revenue Procedure is a statement which provides information of a procedural nature. It is valid and remains in effect until superseded or modified by a change in the statute or regulations or a subsequent court decision, Revenue Procedure or Revenue Ruling.

**INTRODUCTION:**

This procedure is an advisory opinion providing guidance to be used by department employees in assessing penalties for violations of the statutes governing bingo. The purpose of this procedure is to ensure uniform penalty application. Flexibility is allowed to deal with situations that do not fall exactly within the guidelines.

**PROCEDURES:**

The department recognizes that ensuring compliance with the law and protecting the public, not punishment, are the reasons for administrative penalties. Accordingly, except for serious offenses, the department adopts a progressive response to assessing penalties. The penalties outlined below include a monetary amount or a license revocation or both.

These are guidelines only and this advisory opinion does not establish a binding norm. There often will be circumstances present that call for either more severe or less severe sanctions for an offense or a group of offenses discovered during an inspection, an audit, or otherwise. These guidelines do not restrict the department's authority to impose any sanctions within the statutory authority granted the department by the General Assembly. This document is a description of agency procedure applicable only to agency personnel.

All offenses within the preceding three years, regardless of type, will be counted in determining the appropriate penalty. For example, if a licensee paid a penalty for commingling of bingo proceeds with other funds, and then one year later was charged with failing to return the required portion of gross proceeds to the players in the form of prizes, the failure to return the required portion of gross proceeds violation would be a second offense.

**CIVIL VIOLATIONS AND PENALTY GUIDELINES FOR STATUTE IN EFFECT PRIOR TO OCTOBER 1, 1997:**

**DESCRIPTION OF THE VIOLATION:** **Failure to issue tickets** - All Class AA and Class B bingo games must issue a special ticket to each player entering the premises to play bingo.

<b>Violation Section</b>	12-21-3450
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$500
	Second Offense - \$1000
	Third Offense - \$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION:** **Allowing certain persons prohibited from assisting with bingo operation to assist with the bingo operation** - A person convicted within the last twenty years of violating a state or federal statute relating to gaming or gambling, a crime that has a sentence of two or more years, or, where applicable, whose promoter's license has been revoked is not permitted to manage or conduct a game or assist in any manner with the bingo operation.

<b>Violation Section</b>	12-21-3470
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000 Third Offense - \$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to return the required portion of gross proceeds to the players in the form of prizes** - At least fifty percent of the gross proceeds of the sale of bingo cards taken in by the house during a single session must be returned to the players in the form of prizes. At least sixty percent of the gross proceeds of the sale of bingo cards taken in by the house during a calendar quarter must be returned to the players in the form of prizes during the quarter. However, with respect to fair licenses, this requirement must be met during the course of the fair.

<b>Violation Section</b>	12-21-3420(12)
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000 Third Offense - \$1000 and revocation of the licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to play the game of bingo in the manner prescribed by law** - Code Sections 12-21-3410 and 12-21-3420 establish the manner in which bingo must be played and certain procedures that must be followed.

<b>Violation Section</b>	12-21-3420(12)
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500
	Second Offense - \$1000
	Third Offense - \$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Payment of an expense that is not necessary or reasonable** - Code Section 12-21-3490 (E) requires that payments from the bingo checking account must be for payment of expenses and compensation that are necessary and reasonable.

<b>Violation Section</b>	12-21-3490(E)
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500
	Second Offense - \$1000
	Third Offense - \$1000 and revocation of license of the organization

**Party Liable for Penalty** Organization

**DESCRIPTION OF THE VIOLATION: Commingling of bingo proceeds with other funds** - Gross proceeds derived from the conduct of bingo must not be commingled with other funds of the licensed organization.

<b>Violation Section</b>	12-21-3490(H)
<b>Penalty Sections</b>	12-21-3550; 12-54-90

**Penalty Amount** \$20 to \$1000; License revocation

**Recommended Action** First Offense - \$ 500

Second Offense - \$1000

Third Offense - \$1000 and revocation of license of the organization

**Party Liable for Penalty** Organization

**DESCRIPTION OF THE VIOLATION: Use of net bingo proceeds for a political purpose** - Net proceeds must not be used directly or indirectly by a licensed authorized organization to support or oppose a candidate or slate of candidates for public office, to support or oppose a measure submitted to a vote of the people or to influence or attempt to influence legislation.

**Violation Section** 12-21-3490(J)

**Penalty Sections** 12-21-3550; 12-54-90

**Penalty Amount** \$20 to \$1000; License revocation

**Recommended Action** First Offense - \$1000

Second Offense -\$1000 and revocation of license of the promoter or organization

**Party Liable for Penalty** Promoter or Organization

**DESCRIPTION OF THE VIOLATION: Exceeding prize limits** - Code Section 12-21-3440 establishes the prize limitations for the various classes of bingo operations.

**Violation Section** 12-21-3440

**Penalty Sections** 12-21-3550; 12-54-90

**Penalty Amount** \$20 to \$1000; License revocation

**Recommended Action** First Offense - \$500 if limits exceeded by less than 10%; \$1000 if limits exceeded by 10% or more

Second Offense - \$1000 if limits exceeded by less than 10%; \$1000 and revocation of licenses of the promoter and organization if limits exceeded by 10% or more.

Third Offense - \$1000 and revocation of licenses of the promoter and organization if limits exceeded by less than 10%.

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION:** **Failure to renew bond** - Code Section 12-21-3530 requires the organization (Class AA and Class B licensees) and the promoter to obtain and maintain separate bonds.

<b>Violation Section</b>	12-21-3530
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense - \$1000 and revocation of licenses of the promoter or organization

**Party Liable for Penalty** Promoter or Organization

**DESCRIPTION OF THE VIOLATION:** **Exceeding the number of sessions allowed** - Code Section 12-21-3440 limits the number of sessions a bingo operation may conduct, depending on the class of license obtained.

<b>Violation Section</b>	12-21-3440
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$1000

Second Offense -\$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to have a member of the nonprofit organization present at the game** - Code Section 12-21-3480 requires a member of the nonprofit organization, other than the promoter, to be present at the bingo game.

<b>Violation Section</b>	12-21-3480
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense - \$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure of the promoter to turn over, or the representative member to obtain from the promoter, the gross proceeds from the session less the amount paid out as prizes** - Code Section 12-21-4080 requires the promoter, at the end of each session, to turn over to the representative member of the nonprofit organization the gross proceeds from the session less the amount paid out as prizes.

<b>Violation Section</b>	12-21-3480
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense -\$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to deposit all funds into the bingo account** - Code Section 12-21-3480 requires the representative member of the nonprofit organization to deposit the funds received at the end of the session into the bingo checking or savings account.

<b>Violation Section</b>	12-21-3480
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense - \$1000 and revocation of license of the organization

**Party Liable for Penalty** Organization

**DESCRIPTION OF THE VIOLATION: Failure to maintain proper records** - Code Section 12-54-210 requires the promoter and organization to maintain books and records.

<b>Violation Section</b>	12-21-3500
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense -\$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to permit inspection of records, equipment, and other items** - Code Section 12-21-3560 allows the department to enter the premises where bingo is played or the business premises of any other person and examine records, equipment, and other things bearing upon the amount of fees and taxes due or the proper conduct of the game.

<b>Violation Section</b>	12-21-3560
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<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	\$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Operating more than one bingo operation in a building** - Only one nonprofit organization may operate or cause the operation of bingo per building. A Building@ means a structure surrounded by exterior walls or permanent firewalls.

<b>Violation Section</b>	12-21-3465
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	\$1000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Other violations-** Any civil violation not specifically listed in this revenue procedure.

<b>Violation Section</b>	See statute
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	\$20 to \$1000; License revocation
<b>Recommended Action</b>	First Offense - \$500 Second Offense - \$1000 Third Offense - \$1000 and revocation of licenses of the promoter and organization

Party Liable for Penalty Promoter and Organization

**CIVIL VIOLATIONS AND PENALTY GUIDELINES FOR STATUTE IN EFFECT ON AND AFTER OCTOBER 1, 1997:**

**DESCRIPTION OF THE VIOLATION: Allowing certain persons prohibited from assisting with bingo operation to assist in the bingo operation - A person convicted within the last twenty years of violating a state or federal statute relating to gaming or gambling, a crime that has a sentence of two or more years, or , where applicable, whose promoter=s license has been revoked is not permitted to manage or conduct a game or assist in any manner with the bingo operation.**

<b>Violation Section</b>	12-21-4060
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000 Third Offense - \$5000 and revocation of licenses of the promoter and organization

Party Liable for Penalty Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to return the required portion of gross proceeds to the players in the form of prizes - At least fifty percent of the gross proceeds of the sale of bingo cards taken in by the house during a single session must be returned to the players in the form of prizes. However, with respect to fair licenses, this requirement must be met during the course of the fair.**

<b>Violation Section</b>	12-21-4000(12)
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000

Third Offense - \$5000 and revocation of the licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION:** Failure to play the game of bingo in the manner prescribed by law - Code Sections 12-21-3990 and 12-21-4000 establish the manner in which bingo must be played and certain procedures that must be followed.

<b>Violation Section</b>	12-21-3990 and 12-21-4000
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000 Third Offense - \$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**Other Notification** None

**DESCRIPTION OF THE VIOLATION:** Payment of an expense that is not necessary or reasonable - Code Section 12-21-4090(F) requires that payments from the bingo checking account must be for payment of expenses and compensation that are necessary and reasonable.

<b>Violation Section</b>	12-21-4090(F)
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000

Third Offense - \$5000 and revocation of license of the organization

**Party Liable for Penalty Organization**

**DESCRIPTION OF THE VIOLATION: Commingling of bingo proceeds with other funds** - Gross proceeds derived from the conduct of bingo must not be commingled with other funds of the licensed organization.

<b>Violation Section</b>	12-21-4090(I)
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000 Third Offense - \$5000 and revocation of license of the organization

**Party Liable for Penalty Organization**

**DESCRIPTION OF THE VIOLATION: Use of net bingo proceeds for a political purpose** - Net proceeds must not be used directly or indirectly by a licensed authorized organization to support or oppose a candidate or slate of candidates for public office, to support or oppose a measure submitted to a vote of the people or to influence or attempt to influence legislation.

<b>Violation Section</b>	12-21-4090(K)
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense - \$5000 and revocation of licenses of the promoter or organization

**Party Liable for Penalty Promoter or Organization**

**DESCRIPTION OF THE VIOLATION: Exceeding prize limits** - Code Section 12-21-4020 establishes the prize limitations for the various classes of bingo operations.

<b>Violation Section</b>	12-21-4020
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$500 if limits exceeded by less than 10%; \$1000 if limits exceeded by 10% or more  Second Offense - \$1000 if limits exceeded by less than 10%; \$1000 and revocation of licenses of the promoter and organization if limits exceeded by 10% or more.  Third Offense - \$5000 and revocation of licenses of the promoter and organization if limits exceeded by less than 10%.

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to renew bond** - Code Section 12-21-4230 requires the organization and the promoter to obtain and maintain separate bonds.

<b>Violation Section</b>	12-21-4230
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$1000  Second Offense - \$1000 and revocation of licenses of the promoter or organization

**Party Liable for Penalty** Promoter or Organization

**DESCRIPTION OF THE VIOLATION: Exceeding the number of sessions allowed -** Code Section 12-21-4020 limits the number of sessions a bingo operation may conduct, depending on the class of license obtained.

<b>Violation Section</b>	12-21-4020
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense - \$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure of the promoter to turn over, or the representative member to obtain from the promoter, the gross proceeds from the session less the amount paid out as prizes -** Code Section 12-21-4080 requires the promoter, at the end of each session, to turn over to the representative member of the nonprofit organization the gross proceeds from the session less the amount paid out as prizes and collected as entrance fees.

<b>Violation Section</b>	12-21-4080
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense - \$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to deposit all funds into the bingo account -** Code Sections 12-21-4080 and 12-21-4090 require the representative member of the nonprofit organization to deposit the funds received at the end of the session into the bingo checking or savings account.

<b>Violation Section</b>	12-21-4080 and 12-21-4090
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$1000 Second Offense - \$5000 and revocation of license of the organization

**Party Liable for Penalty** Organization

**DESCRIPTION OF THE VIOLATION: Failure to maintain proper records** - Code Section 12-21-4100 requires the promoter and organization to maintain books and records.

<b>Violation Section</b>	12-21-4100
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$ 500 Second Offense - \$1000 and revocation of licenses of the promoter and organization Third Offense - \$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Failure to permit inspection of records, equipment, and other items** - Code Section 12-21-4160 allows the department to enter the premises where bingo is played or the business premises of any other person and examine records, equipment, and other things bearing upon the amount of fees and taxes due or the proper conduct of the game.

<b>Violation Section</b>	12-21-4160
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<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	\$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Operating more than one bingo operation in a building** - Only one nonprofit organization may operate or cause the operation of bingo per building. A Abuilding@ means a structure surrounded by exterior walls or permanent firewalls.

<b>Violation Section</b>	12-21-4050
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	\$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Use of bingo cards not obtained in accordance with the provisions of the bingo law** - Bingo cards must by purchased in accordance with the provisions of Code Sections 12-21-4190 through 12-21-4270.

<b>Violation Section</b>	See statute
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	\$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization



**DESCRIPTION OF THE VIOLATION: Selling or transferring bingo cards between licensed organizations, between distributors, or between manufacturers** - Bingo cards may not be sold or transferred between licensed organizations, between distributors, or between manufacturers. All unused cards must be returned to the department for refund and destruction.

<b>Violation Section</b>	12-21-4210
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	\$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Posing as a bingo player; unauthorized use of supplies**- A person who poses as a bingo player or a person who conspires to have a person pose as a bingo player with the intent to defraud regular customers of the game, or a person who is using unauthorized bingo supplies is guilty of a felony and, upon conviction, must be imprisoned not more than five years or fined not more than five thousand dollars, or both.

<b>Violation Section</b>	12-21-4150
<b>Penalty Sections</b>	12-21-4150
<b>Penalty Amount</b>	See statute
<b>Recommended Action</b>	Refer to the department=s Criminal Investigation Department

**Party Liable for Penalty** See statute

**DESCRIPTION OF THE VIOLATION: Failure to pay charges required by Code Section 12-214190 within fifteen days**- The department must charge sixteen and one-half cents for each dollar of face value for each bingo cards. This charge, in accordance with Code Section 12-21-4270 must be paid by certified check with fifteen days of receipt of the application to obtain bingo cards.

<b>Violation Section</b>	12-21-4270
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<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$5000
Second Offense -	\$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Charging a player for a card an amount more than the face value of the card-** Code Section 12-21-4030 states that a player may not be charged (other than the entrance fee allowed by law) for a card an amount more than the face value of the card.

<b>Violation Section</b>	12-21-4030
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$5000
	Second Offense - \$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION: Altering the design of a card or a sheet of cards-** Code Section 12-21-220 states that bingo cards shall meet the design and requirements of the department. Therefore, the altering of bingo cards and sheets of bingo cards by cutting sheets of cards in order to sell portions of a sheet, changing numbers, or by any means is a violation.

<b>Violation Section</b>	12-21-4220
<b>Penalty Sections</b>	12-21-4140; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$5000

Second Offense - \$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

**DESCRIPTION OF THE VIOLATION:** **Other violations-** Any civil violation not specifically listed in this revenue procedure.

<b>Violation Section</b>	See statute
<b>Penalty Sections</b>	12-21-3550; 12-54-90
<b>Penalty Amount</b>	up to \$5000; License revocation
<b>Recommended Action</b>	First Offense - \$500 Second Offense - \$1000 Third Offense - \$5000 and revocation of licenses of the promoter and organization

**Party Liable for Penalty** Promoter and Organization

### **OTHER PENALTIES AND ENFORCEMENT PROVISIONS**

As stated in the "Introduction," nothing in this revenue procedure shall restrict the department's authority to impose any sanctions or pursue any criminal prosecution with respect to the violations described in this revenue procedure or otherwise authorized under the South Carolina Code of Laws. For example, operating without a bingo license or a willful disregard for the restrictions on how the game of bingo must be played under the law are violations of Code Section 16-19-10 (Lotteries) and subject to, upon conviction, a penalty of \$1000 and imprisonment for one year.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Burnet R. Maybank III  
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Burnet R. Maybank, III, Director

June 15, 1997  
Columbia, South Carolina