
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

SC REVENUE PROCEDURAL BULLETIN #01-10

- SUBJECT:** Approval Procedures for Bingo Cards
(Bingo)
- SUPERSEDES:** All previous documents and any oral directives in conflict herewith.
- REFERENCES:** S. C. Code Ann. Section 12-21-4240 (2000)
S. C. Code Ann. Section 12-21-4270 (2000)
S. C. Code Ann. Section 12-21-4220 (2000)
- AUTHORITY:** S. C. Code Ann. Section 12-4-320 (2000)
S. C. Code Ann. Section 1-23-10(4) (2000)
SC Revenue Procedure #99-4
- SCOPE:** The purpose of a Revenue Procedural Bulletin is to provide procedural guidance to the public and to Department personnel. It is a written statement issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. **A Revenue Procedural Bulletin does not have the force or effect of law, and is not binding on the public.** It is, however, binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

LAW:

- (1) Each manufacturer, distributor, organization, or promoter must be licensed to manufacture or distribute, or use bingo cards. See Section 12-21-4240.
- (2) All types of bingo cards¹ must be approved by the department prior to their manufacture, distribution, sale, or use in South Carolina. See Section 12-21-4270.
- (3) Bingo cards¹ must meet the design and requirements of the department. See Code Section 12-21-4220.

¹ For purposes of this advisory opinion, bingo cards include bingo sheets (paper containing one or more bingo cards), hard cards and any other type approved by the department.

Approval Procedures for Bingo Cards

(1) All requests for approval of bingo cards should be on a form prescribed by the department and should be submitted to the following address:

South Carolina Department of Revenue
Registration, Licensing, and Local Government Services
Attention: Bingo
P.O. Box 125, 301 Gervais Street
Columbia, South Carolina 29214
[Tel: 803-898-5393].

(2) A sample color copy of the bingo card, or a proposed color layout of the bingo card, for which approval is sought should accompany the application for approval.

Note: If a bingo card is not approved by the department for use within South Carolina, then the appeal of that decision must be handled in the same manner as other regulatory appeals as set forth in SC Revenue Procedure #95-6.

SOUTH CAROLINA DEPARTMENT OF REVENUE

S/Elizabeth Carpentier

Elizabeth Carpentier, Director

October 15, 2001
Columbia, South Carolina