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

SC REVENUE RULING # 97-11

SUBJECT: Bingo Paper Standards
(Bingo)

EFFECTIVE DATE: October 1, 1997

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCES: S. C. Code Ann. Section 12-21-4230 (Supp. 1996)

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

SCOPE: A Revenue Ruling is the Department of Revenue's official advisory opinion of how laws administered by the Department are to be applied to a specific issue or a specific set of facts, and is provided as guidance for all persons or a particular group. It is valid and remains in effect until superseded or modified by a change in the statute or regulations or a subsequent court decision, Revenue Ruling or Revenue Procedure.

Important Notice:
Bingo Paper Standards

The new Bingo Act that will take effect October 1, 1997 requires the Department of Revenue to set bingo paper standards. The bingo paper is critical to the implementation of the new Bingo Act, as the bingo paper will be evidence of the payment of bingo tax. The department will accept dollar face value printed on each card, but also, the department will allow a color code equivalent for dollar face value. To facilitate this code system, the department has developed the attached bingo standards.

Bingo Paper Standards:

- Only those cards found on the following list will be authorized for sale at bingo games licensed by the department. Only approved bingo paper, supplied by a licensed distributor, will be allowed on the premises of a licensed bingo organization.
- Any prepackaged paper must have a common serial number for all the sheets in the package. An example of this paper would be the type similar to Uni-max or Easy Check.
- All paper in a box from the manufacturer to distributor must have the same serial number. A distributor must sell paper in sets of 9,000 or any other sets approved by the department. A distributor must sell an entire set at the same time, on the same invoice, to the same individual licensed organization. The distributor can not sell partial sets to different organizations, nor can they sell a set over several invoices or periods of time.
- Only licensed manufacturers can cut or collate bingo paper.



- Serial numbers used by the manufacturer must be consecutively numbered, and the numbers can not be duplicated until all available serial numbers are used for that color/pattern. All paper sold to licensed South Carolina bingo operators will have a state emblem, as shown to the left, printed on the face of each sheet. This emblem will be the outline of the state of South Carolina and will be placed in the free space. The design and placement of this emblem will be approved by the department. Licensed South Carolina manufacturers are allowed only to sell paper with our emblem to licensed South Carolina distributors. These distributors may only sell this paper to licensed South Carolina bingo organizations or promoters.
- Organizations operating “AA”, “B”, “D” and “E” games will have a choice of any of the bingo sheets shown on lines 1 to 60 of the attached listing. The department will allow all of these games to purchase any of these approved cards. The same cards will be sold to “AA”, “B”, “D” and “E” games.

- Organizations operating “C” games will only have a choice of the bingo sheets listed on lines 91 to 111. The cards approved for sale to a “C” game will not be allowed in any of the other licensed games. (Lines 61 to 90 have been reserved for future use.)
- A bingo sheet cannot be sold for more than the face value of the bingo sheet as listed on the attached schedule.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Burnet R. Maybank III

Burnet R. Maybank, III, Director

Columbia, South Carolina
September 11, 1997

SELLING PRICES AND STANDARDS FOR S.C. BINGO PAPER
“AA,” “B,” “D” AND “E” GAMES

Line #	SCDOR I.D. F	On	Color	Style	Price	Line #	SCDOR I.D. F	On	Color	Style	Price
1	BLB18100	18	Blue	Border	1.00	31	BLL18600	18	Blue	Striped	6.00
2	ORB18100	18	Orange	Border	1.00	32	ORL18600	18	Orange	Striped	6.00
3	GRB18100	18	Green	Border	1.00	33	GRL18600	18	Green	Striped	6.00
4	YLB18100	18	Yellow	Border	1.00	34	YLL18600	18	Yellow	Striped	6.00
5	PKB18100	18	Pink	Border	1.00	35	PKL18600	18	Pink	Striped	6.00
6	GYB18100	18	Grey	Border	1.00	36	GYL18600	18	Grey	Striped	6.00
7	OLB19100	18	Olive	Border	1.00	37	OLL18600	18	Olive	Striped	6.00
8	RDB18100	18	Red	Border	1.00	38	RDL18600	18	Red	Striped	6.00
9	BRB18100	18	Brown	Border	1.00	39	PRL18600	18	Purple	Striped	6.00
10	PRB18100	18	Purple	Border	1.00	40	BRL18600	18	Brown	Striped	6.00
11	BKB18100	18	Black	Border	1.00	41	BKL18600	18	Black	Striped	6.00
12	LMB18100	18	Lime	Border	1.00	42	AQL18600	18	Aqua	Striped	6.00
13	BLT18400	18	Blue	Tint	4.00	43	LML18600	18	Lime	Striped	6.00
14	ORT18400	18	Orange	Tint	4.00	44	TNL18600	18	Tan	Striped	6.00
15	GRT18400	18	Green	Tint	4.00	45	BLC18200	18	Blue	St-Tint	2.00
16	YLT18400	18	Yellow	Tint	4.00	46	ORC18200	18	Orange	St-Tint	2.00
17	PKT18400	18	Pink	Tint	4.00	47	GRC18200	18	Green	St-Tint	2.00
18	GYT18400	18	Grey	Tint	4.00	48	YLC18200	18	Yellow	St-Tint	2.00
19	OLT18400	18	Olive	Tint	4.00	49	PKC18200	18	Pink	St-Tint	2.00
20	RDT18400	18	Red	Tint	4.00	50	GYC18200	18	Grey	St-Tint	2.00
21	PRT18400	18	Purple	Tint	4.00	51	OLC18200	18	Olive	St-Tint	2.00
22	BRT18400	18	Brown	Tint	4.00	52	BRC18200	18	Brown	St-Tint	2.00
23	AQB01100	1	Aqua	Border	1.00	53	BLF03100	3	Blue	Sealed	1.00
24	TNB01100	1	Tan	Border	1.00	54	ORF03100	3	Orange	Sealed	1.00
25	BLF01100	1	Blue	Sealed	1.00	55	RDF03100	3	Red	Sealed	1.00
26	ORF01100	1	Orange	Sealed	1.00	56	GRF03300	3	Green	Sealed	3.00
27	GRF01100	1	Green	Sealed	1.00	57	YLF03500	3	Yellow	Sealed	5.00
28	PKF01200	1	Pink	Sealed	2.00	58	PRA03100	3	Purple	Star	1.00
29	YLF01200	1	Yellow	Sealed	2.00	59	GRA03100	3	Green	Star	1.00
30	PRF01200	1	Purple	Sealed	2.00	60	RNB03100	3	Rain- bow	Border	1.00

Screened = Tint. Striped = Barber Pole or Candy Striped. St-Tint = Striped and Tint

Rainbow (RN) = Red, White, & Blue or Blue, Orange, & Green

The sheets listed below may be purchased as indicated:

Lines 1-12 (18 "ONS" for \$1.00) may be purchased as 9 "ONS" for \$.50

Lines 13-22 (18 "ONS" for \$4.00) may be purchased as 9 "ONS" for \$2.00.

Lines 31-44 (18 "ONS" for \$6.00) may be purchased as 15 "ONS" for \$5.00 or 12 "ONS" for \$4.00 or 9 "ONS" for \$3.00 or 6 "ONS" for \$2.00 or 3

"ONS" for \$1.00. Lines 45-52 (18 "ONS" for \$2.00) may be purchased as 9 "ONS" for \$1.00.

SELLING PRICES AND STANDARDS FOR S.C. BINGO PAPER
“C” GAMES ONLY

Line #	SCDOR I.D. F	O n	Color	Style	Price
91	BLS18050	18	Blue	Solid	0.50
92	ORS18050	18	Orange	Solid	0.50
93	GRS18050	18	Green	Solid	0.50
94	YLS18050	18	Yellow	Solid	0.50
95	PKS18050	18	Pink	Solid	0.50
96	BLB06050	6	Blue	Border	0.50
97	ORB06050	6	Orange	Border	0.50
98	GRB06050	6	Green	Border	0.50
99	YLB06050	6	Yellow	Border	0.50
100	PKB06100	6	Pink	Border	1.00
101	GYB06100	6	Grey	Border	1.00
102	OLB06100	6	Olive	Border	1.00
103	RDB06100	6	Red	Border	1.00
104	BLT01050	1	Blue	Tint	0.50
105	ORT01050	1	Orange	Tint	0.50
106	GRT01100	1	Green	Tint	1.00
107	YLT01100	1	Yellow	Tint	1.00
108	PRS03200	3	Purple	Solid	2.00
109	PKF03200	3	Pink	Sealed	2.00
110	BRB06200	6	Brown	Border	2.00
111	PRB06200	6	Purple	Border	2.00

The sheets listed below may be purchased as indicated:

- Lines 91-95 (18 “ONS” for \$.50) may be purchased as 9 “ONS” for \$.25.
- Lines 96-99 (6 “ONS” for \$.50) may be purchased as 3 “ONS” for \$.25.
- Lines 100-103 (6 “ONS” for \$1.00) may be purchased as 3 “ONS” for \$.50.
- Lines 110-111 (6 “ONS” for \$2.00) may be purchased as 3 “ONS” for \$1.00.