

## **Massachusetts Raffles and Gaming Events' Guidelines**

Massachusetts has strict regulations governing raffles and gaming events carried out for charitable purposes. To legally conduct any gambling activity or "game of chance" in Massachusetts, including raffles, bazaars, and "Las Vegas night" events, an organization must obtain a permit from the clerk of the city in which the event will take place. Applications must be filed at least 30 days before the event, and are accepted only from organizations legally recognized as not-for-profit with a 501c3 number, that have been actively functioning in the state for at least two years.

Permits are valid for one year from the date of issue, and require that the holder maintain accurate records and file a tax return with the state Lottery Commission within ten days after the event, and pay a 5% tax of the gaming event gross proceeds.

State laws differ—consult your state attorney general's office for more information. In Massachusetts, contact:

*Department of the Attorney General  
Division of Public Charities  
One Ashburton Place  
Boston, MA 02108*

[Massachusetts Attorney General "Guidance on Raffles" – CLICK HERE](#)

There may be other federal and local laws and rules that apply to your event. These can affect how and where you conduct it, as well as how you account for it and how it is reported as income. Insurers for some locations may also exclude coverage for gaming events, and some lessors also prohibit them. Be sure to investigate these issues thoroughly.