**Raffle and Bazaar Permits**

Although Massachusetts General Laws prohibit most forms of gambling in the Commonwealth, an exception is made under [MGL Chapter 271 Section 7A](http://www.mass.gov/legis/laws/mgl/271-7a.htm) for certain non-profit organizations that wish to raise funds through raffles and bazaars. The term "bazaar" is used to refer to "casino night" type events.  
  
Organizations meeting the criteria outlined in the law may apply for a permit from the Town Clerk where the raffle drawing or casino night will take place. The permit application fee in the Town of Shelburne is $10.00. A permit will be issued only after approval of the application by the Town Clerk and the Chief of Police.  
  
The permit is valid for one year from the date of issuance. An unlimited number of raffles, but only three bazaars (casino nights) may be held within the duration of the permit.  
  
Gross proceeds of raffles and bazaars are subject to a 5% Massachusetts excise tax on wagering. Proceeds must be reported to the Lottery Commission and taxes paid within 10 days after each event. The Lottery Commission will send the appropriate tax reporting forms to the sponsoring organization. Additional forms can be obtained by calling the Lottery Commission at (781) 849-5555.  
  
At the end of the permit's validity, and before a renewal permit can be issued, an Annual Report must be filed with the Town Clerk. The report must list all income and expenses associated with raffles and bazaars for the duration of the permit, as well as the names and addresses of participants who won prizes valued at $250.00 or more. The report must be signed by the members of the organization listed on the original permit application, as well as the organization's accountant.  
  
Organizations holding raffle and bazaar permits are responsible for adhering to the regulations outlined in [MGL Chapter 271 Section 7A](http://www.mass.gov/legis/laws/mgl/271-7a.htm). There are additional regulations in [940 CMR 12](http://www.mass.gov/ago/docs/regulations/940-cmr-12-00.pdf) for raffles in which the value of prizes exceeds $10,000 or in which the ticket price exceeds $10.00. Bazaars (casino nights) are also governed by [940 CMR 13](http://www.mass.gov/ago/docs/regulations/940-cmr-13-00.pdf). Questions about these regulations can be directed to the Town Clerk's Office at (413) 625-0300 ext. 3 or the Lottery Commission at (781) 849-5555