

**WAC 230-15-245 Reporting entry fees as gambling receipts. (1)**

Card game licensees must report all entry fees as gross gambling receipts.

(2) If card game licensees prepare and provide food and drink as a part of the entry fee, they may treat the fair market value of the food and drink as commercial stimulant sales and not include it as gross gambling receipts.

(3) The fair market value of the food and drink must not exceed twenty-five dollars per player or fifty percent of the entry fee, whichever is more. Card game licensees must support these amounts with records.

(4) When determining adjusted net gambling receipts from the entry fees, card game licensees may deduct:

(a) Cost of promotional items; and

(b) Cost of merchandise prizes awarded; and

(c) Cost of merchandise prizes and cash awarded in customer appreciation tournaments; and

(d) Cash prizes awarded, excluding buy-ins.

[Statutory Authority: RCW 9.46.070. WSR 07-09-033 (Order 608), § 230-15-245, filed 4/10/07, effective 1/1/08.]