

Student organizations wishing to have a raffle or bingo event are required to have a gambling license issued by the Iowa Department of Inspections and Appeals (DIA). The University purchases a two-year gambling license. Student organizations are not authorized to utilize the University's gambling license.

Student organizations have two options:

1. Ask a department at the University to sponsor their event and utilize the University's license, **or**
2. File for a gambling license for their student organization with the Iowa Department of Inspections and Appeals (DIA)

## **GUIDELINES:**

### **Option 1:**

A UNI employee selected by the student organization must be present at the time of the drawing. The selected UNI employee must deliver the funds to the sponsoring department the day of the event to be deposited in a University account within the sponsoring department. If the event is held outside of business hours, the selected UNI employee must deposit the funds in the nightly deposit box on the East side of Gilchrist Hall immediately following the event. Call Public Safety (319-273-2712) to be escorted to the nightly deposit box, if you desire. Enclose the [Night Deposit Form](#) with your deposit. Notify the sponsoring department of the amount and the department will process the electronic deposit for the cashiers. The cashiers will match the electronic deposit to the funds you deposit in the nightly deposit box.

There is a fee to use the University's gambling license and sales tax must be collected to be paid to the State; the tax is calculated against funds deposited.

## **PLEASE READ THE FOLLOWING STEPS AND THEN CLICK ON GAMBLING LICENSE APPLICATION FORM TO BEGIN THE PROCESS:**

- STEP ONE: Once you have a University department account, complete the [Gambling License Application Form](#) and forward to Tonya Gerbracht, campus code 0003 or email to [tonya.gerbracht@uni.edu](mailto:tonya.gerbracht@uni.edu). Please read the rules listed on the application. If your prize is valued over \$100, please complete the top portion of the [W-9](#) and then have the recipient complete the W-9 before giving them their prize. Forward the W-9 to Tonya.
- STEP TWO: Your application will be reviewed and if approved you will receive a copy of the University gambling license by e-mail to post during your ticket sales and at your event.
- STEP THREE: The University account number you have supplied will be charged for the license fee by journal entry. (\$15 for a 14-day license and \$40 for a 90-day license, longer licenses may be discussed.)
- STEP FOUR: The UNI employee you have designated will take the raffle money to the sponsoring department to be deposited. If after business hours, the UNI employee will deposit the money in the nightly deposit box on the East side of Gilchrist Hall. Call Public Safety (319-273-2712) to be escorted to the nightly deposit box, if you desire. Enclose the Night Deposit Form with your deposit. Contact the sponsoring department the next morning with the amount of raffle income and the sponsoring department will process an electronic deposit for the cashiers.

- STEP FIVE: The sales tax on the raffle proceeds will be calculated at the end of the month and deducted from the University department account.
- STEP SIX: If you need a Request for Payment to withdraw funds from the account, the sponsoring department will be able to assist you with that also.
- STEP SEVEN: Click [here](#) for the Iowa Department of Inspections and Appeals rules on Social and Charitable Gambling.

**Option 2:**

- STEP ONE: In order to qualify for a gambling license, the student organization must be a 501c. If the student organization does not have an Iowa Sales Tax Permit Number, they will need to apply for one. All gambling activities are subject to sales tax even for non-profit organizations. Here is the link to apply for the Sales Tax Permit:  
<https://www.idr.iowa.gov/CBA/start.asp>
- STEP TWO: Apply for a [gambling license](#) with the Iowa Department of Inspections and Appeals. Scroll down to Charitable Gambling and complete the appropriate application. If you have applied for a Sales Tax Permit and have not yet received it, you may answer the question as “applied for”.
- STEP THREE: Once the application with required documentation is received, the DIA will review the paperwork and if approved a license will be mailed out. Please note the license is not valid until received and only valid during the time period mentioned on the license. You may call the Iowa Department of Inspections and Appeals at 515-281-6848 or send an e-mail to [scg@iowa.gov](mailto:scg@iowa.gov) with any questions.
- STEP FOUR: Once the gambling license is received, make sure the license is displayed at the event.  
**NOTE:** Venmo is not an acceptable method of payment for the event.
- STEP FIVE: Remit [sales tax](#).
- STEP SIX: A notice is mailed in early January each year to all nonprofit organizations that had a license at any point during the reporting period. The notice includes instructions on where and how to complete the annual report.