

August 19, 2016

Christine  
**VIA E-MAIL**

**RE: Question Concerning Small Games of Chance Income**

Dear Christine:

ISSUE: This office is in receipt of your e-mail dated July 26, 2016, wherein you ask if private clubs are allowed to donate funds earned from small games of chance back to themselves. It is your understanding that clubs are permitted to do so for such things as building upgrades or yearly picnics.

Records of the Pennsylvania Liquor Control Board (“PLCB”) indicate that Canassatego Rainmakers Association No. 203 ½ holds Club Liquor License No. C-51 (LID 471) for use by it at premises located at 700 East Chestnut Street, Lancaster, Pennsylvania.

OPINION: Please be advised that the PLCB does not regulate the Small Games of Chance Act (“SGOC”) (10 P.S. §§ 311-327), and as such, the interpretation of this law falls outside of the scope of the PLCB’s authority. Therefore, it is recommended that you contact your County Treasurer’s Office and/or the Department of Revenue, Miscellaneous Tax Division, at (717) 787-8275 with any questions about small games of chance. The Department of Revenue also has a website set up to assist club licensees with questions concerning the SGOC at <http://www.revenue.pa.gov/SGOC>.

Should you have any further questions or concerns regarding the Liquor Code or PLCB Regulations, please do not hesitate to again contact this office.

**THIS OPINION APPLIES ONLY TO THE FACTUAL SITUATION DESCRIBED HEREIN AND DOES NOT INSULATE THE LICENSEE OR OTHERS FROM CONSEQUENCES OF CONDUCT OCCURRING PRIOR TO ITS ISSUANCE. THE PROPRIETY OF THE PROPOSED CONDUCT HAS BEEN ADDRESSED ONLY UNDER THE LIQUOR CODE AND REGULATIONS. THE LAWS AND**

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POLICIES ON WHICH THIS OPINION IS BASED ARE SUBJECT TO CHANGE BY THE LEGISLATURE OR THE PENNSYLVANIA LIQUOR CONTROL BOARD.

Sincerely,

A handwritten signature in cursive script that reads "Rodrigo J. Diaz".

RODRIGO J. DIAZ  
CHIEF COUNSEL

cc: Pennsylvania State Police, Bureau of Liquor Control Enforcement  
Jerry W. Waters, Director, Office of Regulatory Affairs  
Tisha Albert, Director, Bureau of Licensing  
Jeffrey Lawrence, Assistant Director, Bureau of Licensing

LCB Advisory Opinion No. 16-303