

TEMPORARY GUIDANCE FOR ONLINE RAFFLES FOR DURATION OF THE STATE'S EMERGENCY DISASTER DECLARATION

In recognition of the COVID-19 emergency disaster declaration, the important charitable purposes of Alaska non-profit organizations, and the difficulty of conducting raffles safely, the Department of Revenue provides this temporary guidance for charitable gaming permittees. The Department will construe the word "promote" as it is used in AS 05.15.640(a)(2) to include the sale of a raffle ticket and the drawing of the winning ticket. Accordingly, permittees may sell raffle tickets online to in-state purchasers only and may draw winning tickets online. This applies to permittees, operators, and multiple-beneficiary permittees. This guidance will expire with the expiration of the COVID-19 emergency disaster declaration.

If you have any questions, please call the Tax Division, Gaming Group at 907-465-2320.