

August 14, 1996

Bingo, Lottery by Pickle Card, Lottery, and Raffle - Rules of Play for seal card games in Nebraska. IN ACCORDANCE WITH THE PROVISIONS CONTAINED IN LB 1277, EFFECTIVE JULY 19, 1996, SEAL CARD GAMES BECAME A LEGAL FORM OF LOTTERY BY THE SALE OF PICKLE CARDS IN NEBRASKA. SEAL CARD GAMES ARE SUBJECT TO ALL OF THE GAME CONDUCT REQUIREMENTS AND RESTRICTIONS CONTAINED IN THE NEBRASKA PICKLE CARD LOTTERY ACT AND ACCOMPANYING REGULATIONS WHICH APPLY TO TRADITIONAL PICKLE CARD GAMES, UNLESS OTHERWISE PROVIDED BY THIS RULING, AND IN ADDITION ARE SUBJECT TO THE REQUIREMENTS AND RESTRICTIONS OF THIS REVENUE RULING.

Advice has been requested regarding the proper method of play for seal card games. This revenue ruling is intended to advise and assist licensed organizations and pickle card operators relative to the rules of play to which they must adhere, in providing seal card games for play by the public.

## I. DEFINITIONS

1. Seal card means a board or placard used in conjunction with a pickle card unit, that contains one or more concealed numbers, symbols, letters, or a combination thereof. The concealed numbers, symbols, or letters correspond to combinations appearing on one or more pickle cards predetermined by the manufacturer as combinations eligible for a seal prize.
2. Coin board means a type of seal card used in conjunction with a pickle card unit, which is designed to hold U.S. currency or coins. The coins on a coin board may conceal underneath, an additional cash prize amount to be awarded.
3. Hold card means a pickle card used in conjunction with a seal card, which has a combination of numbers, letters, or other symbols that match a combination predetermined by the manufacturer as a combination eligible for a seal or coin prize.
4. Rules of Play means the rules developed by the Charitable Gaming Division of the Nebraska Department of Revenue, to govern seal card game play.
5. Seller means a licensed organization or pickle card operator selling seal card game pickle cards to the public.

## II. DISTRIBUTOR RESPONSIBILITIES AND REQUIREMENTS

1. Until October 1, 1996, each licensed distributor shall place inside each box of pickle cards which comprise a seal card game, a copy of this revenue ruling along with a copy of the Rules of Play adopted by the Department.
  - a. Copies of this revenue ruling and the Rules of Play are available from the Department. However, if the Rules of Play are duplicated by the distributor, such shall not be

- provided on smaller than standard 8½” by 11” paper, with the printed type being not smaller than standard 12 point.
2. The licensed distributor shall ensure that each unit of pickle cards comprising a seal card unit, contains **only one** seal card.
  3. The licensed distributor shall place a state identification stamp on the face side of each seal card sold for use in Nebraska; however, if such placement would conceal pertinent game or serial number information, or impair the playing of the game, the distributor may place the identification stamp on the back or reverse side of the seal card.

### III. SELLER OF SEAL CARD GAMES - POSTING REQUIREMENTS

1. Each seller utilizing a seal card game shall conspicuously post on its premises where the games are played, a copy of the Rules of Play issued by the Department.
  - a. The Rules of Play must be posted in such a manner so as to be easily read by players of the seal card game.
2. Any seller utilizing a seal card game whereby the seal(s) of the game are not to be removed until the last pickle card in the game is sold, and who have established and posted a house rule requiring that all pickle cards must be opened on the premises and cannot be removed from the premises, **must modify its house rules in the following manner:** Any play possessing a “hold card” must be permitted to leave the premises with such pickle card, if the seal(s) for the game which he or she is playing have not been opened or removed and he or she wishes to leave the premises before the seal(s) are opened or removed; HOWEVER:
  - a. A player with a hold card who wishes to leave the premises prior to the opening of the seal(s), must legibly print his or her name and telephone number on the appropriate blank of the appropriate seal card, to enable him or her to be contacted in the event they are a seal winner.
3. In order to ensure the security and integrity of the game, a seller must post the seal card in a secure location on the premises so that it is visible but not physically accessible to the public.

### IV. SELLER REQUIREMENTS FOR SELLING SEAL CARD GAME PICKLE CARDS TO THE PUBLIC

1. The commingling of two or more units of seal card pickle cards is prohibited. However, a seller may offer more than one seal card game simultaneously, provided the games are of a different form number. In addition:
  - a. Only one seal card game of a particular form number may be placed in play at a time.

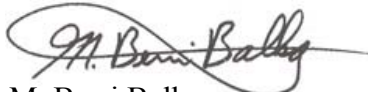
No seller shall place a second unit of seal card pickle cards, with the same form number, in play until the last pickle card of the previous game has been sold and the seal(s) have been appropriately opened or removed.

2. Sellers may utilize a properly registered coin- or currency-operated pickle card dispensing device to sell seal card pickle cards **provided**:
  - a. The device is designed so that the pickle cards within the device are visible and a determination can be made as to when the last pickle card of the game is sold, without having to open the device; and
  - b. A second game of the same form number is not added to the device until the last pickle card from the first or prior game is sold and the game's seal(s) have been appropriately opened or removed.
3. Sellers utilizing "variable option" payout seal card games, where the seller chooses one of two or more optional prize payout structures, must determine which prize payout structure they will award **prior** to the selling of the first pickle card for the game. To accomplish this, the seller must do the following to the seal card itself:
  - a. Boldly circle the prize seal(s) to be awarded; and
  - b. Boldly place a permanent "X" over the prize seal(s) which are not to be awarded.
4. The seals of a seal card game which incorporate a sign-up feature shall not be removed prior to the selling of the last pickle card in the game. The seller shall adequately monitor the security of the seal card, to ensure that no one tampers with, opens, or removes the seal(s) prior to the last pickle card of the game being sold.
  - a. Upon the selling of the last pickle card and the opening or removing of the seal(s), the seller shall clearly and legibly print on the seal card itself, the month, day, and year the last seal(s) were opened or removed.
5. Once the seal(s) have been opened or removed, the seller must visibly post the seal card on the premises in such a manner that players can readily view the seal card. The seal card must remain posted until all of the winning hold card cards have been redeemed and all of the seal prizes have been awarded, or for 30 days from the date of the opening or removing of the last seal, whichever comes first. In addition:
  - a. The seller shall make every reasonable effort to contact alls seal winners;
  - b. The seller cannot award a seal prize unless and until the appropriate hold card has been presented; and
  - c. At the end of the 30-day period, the seal card game shall be deemed closed, and any remaining seal prize(s) shall be considered unclaimed.

**V. SELLER HANDLING OF UNCLAIMED SEAL PRIZES AND RECORD KEEPING REQUIREMENTS**

1. Seal prizes which have not been claimed within the 30-day period specified above shall revert to the licensed organization on whose behalf the seal card game was sold. Unclaimed seal prizes shall be handled in the following manner:
  - a. In the case of a pickle card operator, the operator shall write a check to the licensed organization for the amount of any unclaimed seal prizes, within 30 days of the close of the game. The close of the game shall be 30 days from the date the last pickle card for the game was sold and the seal(s) were appropriately opened or removed.
    - i. Such check must be drawn on the business account of the pickle card operator or a personal account of an owner, partner, or officer of the pickle card operator, and the licensed organization shall deposit such check in its pickle card checking account, to be utilized for a lawful purpose.
  - b. In the case of a licensed organization selling a seal card game at its designated premises or bingo occasion, unclaimed seal prizes shall be retained in the organization's pickle card checking account until utilized for a lawful purpose.
2. The seller shall be liable for returning to the licensed organization, or retaining in the licensed organization's pickle card checking account, as applicable, the full amount of any seal prizes for which the seller cannot produce a valid winning hold card.
3. The seller must deface and retain all redeemed hold cards, and securely attach them to the appropriate seal card for record keeping purposes. The seller must retain all such seal cards and hold cards for a period of not less than one year from the closing of the game. Such materials must be readily available for inspection upon request by authorized Department personnel.
  - a. A licensed organization shall retain these materials either at its designated premises or at its principal office.
  - b. A pickle card operator shall retain these materials in a secure location either at its pickle card operator location or at another location provided the information is readily available upon request by authorized Department personnel.

APPROVED:



M. Berri Balka  
State Tax Commissioner

August 14, 1996