

Bingo, Lottery by Pickle Card, Lottery, and Raffle - Construction, approval, and sale of seal card and coin board games in Nebraska. IN ACCORDANCE WITH THE PROVISIONS CONTAINED IN THE NEBRASKA PICKLE CARD LOTTERY ACT, EFFECTIVE JULY 19, 1996, SEAL CARD GAMES ARE A LEGAL FORM OF LOTTERY BY THE SALE OF PICKLE CARDS IN NEBRASKA. IN ADDITION, EFFECTIVE OCTOBER 1, 1997, SEAL CARD GAMES WHICH CONTAIN A LAST SALE FEATURE ARE PERMISSIBLE. SEAL CARD GAMES ARE SUBJECT TO ALL OF THE APPLICABLE REQUIREMENTS AND RESTRICTIONS CONTAINED IN THE NEBRASKA PICKLE CARD LOTTERY ACT AND ACCOMPANYING REGULATIONS FOR PICKLE CARD GAMES, AND IN ADDITION ARE SUBJECT TO THE REQUIREMENTS AND RESTRICTIONS OF THIS REVENUE RULING.

Advice has been requested as to whether certain types of seal card games, and certain features of some seal card games, are permissible in Nebraska. This Revenue Ruling is intended to provide guidance for licensed manufacturers, relative to the types of seal card games which will be acceptable for marketing in Nebraska.

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 or coin board game, 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. Last sale means a play feature designed into a seal card game by the licensed manufacturer which requires the organization or pickle card operator utilizing the game to award a cash prize, predetermined by the manufacturer, to the person who purchases the last pickle card in the unit of the seal card game.

II. CONSTRUCTION STANDARDS

1. Seal Card or Coin Board Game Pickle Cards
 - a. Pickle cards used in conjunction with a seal card or coin board game shall adhere to all of the requirements contained in the Nebraska Pickle Card Lottery Act and Pickle Card Regulation 35-318, for traditional pickle cards.

- b. No pickle card used in conjunction with a seal card or coin board shall be both an instant winner and a “hold card”, affording one the chance to win a seal or coin prize.

2. Seal Card or Coin Board Game Flare Cards

- a. Seal cards and coin boards shall adhere to all of the requirements contained in the Nebraska Pickle Card Lottery Act and Pickle Card Regulation 35-318 for flare cards.
- b. No seal card or coin board game may utilize multiple boards or placards. All of the seal card or coin board game features (sign up blanks, seals, coins, etc.) must be contained on one board or placard, which also functions as the game’s flare card.
- c. Each unit of seal card pickle cards shall contain only one seal card. No unit shall be packaged with more than one seal card, with the intention that the user choose one of the seal cards to conduct the game.
- d. In designing seal cards, the manufacturer shall ensure that each hold card has an equal opportunity of winning a seal card prize.
- e. Seal cards and coin boards shall be constructed so that it is impossible to predetermine the covered or concealed numbers, symbols, letters, or any combination thereof, by any method or device including, but not limited to the use of markings or of a light, until the seal, seals, or coins are physically removed or opened as intended according to the rules of the game.
- f. Seal cards which contain die-cut tabs or windows which, when removed or opened, reveal numbers, symbols, or letters, shall be:
 - i. Virtually opaque;
 - ii. Constructed in such a manner as to allow easy opening of the tabs or windows while at the same time not permitting such to be opened prematurely in normal handling;
 - iii. Glued or sealed on all four edges and between each window or tab, with the glue being of sufficient strength so as to prevent the separation or delamination of the seal card, so that it is impossible to determine the covered or concealed numbers, symbols, or letters until appropriately opened or removed at the close of the game; and
 - iv. Constructed such that if the detachable die-cut tab(s) is the only location on the seal card that contains the winning numbers or dollar amount of the seal prize, then perforations shall exist on only three edges of the tab(s), with one edge of the tab(s) not perforated, so that the tab(s) remains attached to the seal card upon opening.
- g. Manufacturers which utilize a rub-off, or scratchable covering to conceal the numbers, symbols, or letters on a seal card shall ensure that the rub-off or scratch-off material:

- i. Is of a sufficient quality as to be durable in routine handling;
 - ii. Is not overprinted with the winning numbers or dollar amount of the seal, unless the amount is also imprinted elsewhere on the seal card itself;
 - iii. Is a opaque material which fragments without dusting during normal rub-off;
 - iv. Is smooth and regular to the touch;
 - v. Completely covers each number, symbol, or letter which is to be concealed;
 - vi. Is free of voids or scratches which would allow the concealed numbers, symbols, or letters to be identified with or without magnification; and
 - vii. Is covered by a protective coating free of voids to resist damage to the rub-off material in normal handling.
- h. Manufacturers which utilize sewn or stitched coverings to conceal the numbers, symbols, or letters on a seal card shall ensure that the seal covering material is:
- i. Completely opaque;
 - ii. Tightly and securely sewn or stitched on all edges of the seal in such a manner as to prevent the unauthorized advance lifting or “peeking” of the seal;
 - iii. Not imprinted with the winning numbers or dollar amount of the seal, unless the amount is also imprinted elsewhere on the seal card itself.
- i. Manufacturers of coin boards must insert the coins into the board prior to shipping such games to a Nebraska distributor. In addition, manufacturers shall ensure that:
- i. Each slot containing a coin is preidentified with a number, letter, or symbol, clearly visible when the coins are intact, one or more of which corresponds to pickle cards containing like numbers, letters, or symbols;
 - ii. Any concealed prize amounts which appear underneath the coins are randomly distributed in such a manner that the same prize amount does not always appear in the same location from board to board; and
 - iii. The coins are sealed or secured in the board by some method to prevent the unauthorized advance lifting, “peeking”, or removal of the coins.

III. PLAY FEATURES

1. Seal card and coin board games which incorporate a “last sale” feature may be approved for sale in Nebraska; however, games which are designed by the manufacturer to offer the seller an option of whether or not to utilize the last sale feature are prohibited. In addition, the amount of the cash prize to be awarded for purchasing the last pickle card of a seal card or coin board game must be predetermined by the manufacturer and cannot vary.

2. Seal cards or coin boards which incorporate user-determined, carry-over, or “progressive” prize features shall not be approved for sale in Nebraska. All winning combinations and winning prize amounts must be predetermined by the manufacturer and imprinted on the seal card or coin board.
3. Seal cards or coin boards which incorporate a “variable option” prize structure predetermined by the manufacturer (i.e., the seal card offers the licensed organization, pickle card operator, or players an option of choosing one of two or more seal prize payout structures, e.g., one seal prize at \$300, or three seal prizes at \$100 each) are permissible provided the overall definite profit of the pickle card unit does not vary, and the pickle cards themselves do not mislead the players to believe only one prize structure is possible.
4. Coin boards must utilize only United States coins or currency of general circulation. No coin board will be approved which utilizes any foreign, commemorative, collectible, or uncirculated coins or currency.

IV. APPROVAL PROCESS

Seal card and coin board games are subject to the same departmental approval procedures as are traditional pickle card and punchboard games. For information regarding the required sample material to be submitted when seeking approval of a seal card or coin board game, please refer to Charitable Gaming Division Procedure 13-19.

APPROVED:



M. Berri Balka
State Tax Commissioner

September 5, 1997