



US Charitable Gaming Modernization

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VIXIO

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About This Report

This report, produced on behalf of Light & Wonder, provides independent forecasts for the potential revenues and charitable contributions that could be derived from the authorization of electronic pull-tab devices in all U.S. states that allow for more traditional forms of charitable gaming. It is designed to provide an introductory overview of the charitable gaming sector, outline how certain states have chosen to modernize their charitable gaming markets, and provide indicative forecasts as to the potential amounts that could be generated for charities based on publicly available data as reported by state regulatory agencies.

As explored by this report, charitable gaming encompasses a wide range of games used to generate funding for charities and other non-profit groups. Established forms of charitable gaming include bingo games, raffles and casino nights, as well as both paper-based and electronic pull-tabs. It does not include lottery games conducted by state lotteries that are used to generate additional funding for designated causes, such as state education programs.

Notable Numbers

\$5.66bn

Charitable gaming could generate between \$2.62bn and \$5.66bn in annual funds for charities if modernized forms of electronic charitable gaming were authorized in every state where some form of charitable gaming is legal.

48

The number of states that allow some form of legal charitable gaming, including charitable bingo, raffles, casino nights and pull-tab games. Only Hawaii and Utah prohibit charitable gaming, although charitable bingo in Alabama is restricted to certain counties.

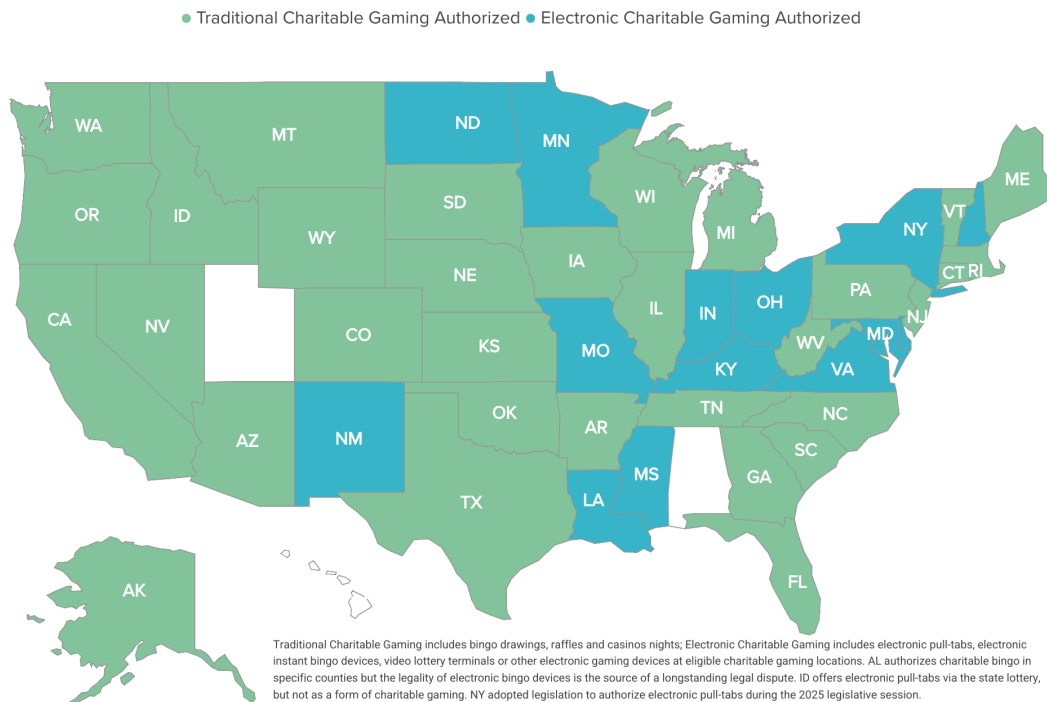
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The number of states that currently regulate electronic pull-tab games as an authorized form of charitable gaming. Based on available revenue data, these states on average report nearly 19 times higher gross receipts per capita than states whose charitable gaming markets are limited to paper products.

\$929

States that allow electronic pull-tabs generate an average of \$929 in charitable gaming gross receipts per adult, compared to just \$49 in states limited to paper-based charitable gaming, according to the most recent publicly available tax and revenue data.

Charitable Gaming Market Map



What Is Charitable Gaming?

Charitable gaming—or the offering of raffles and other games of chance for the principle purpose of raising money for charities—has been established in the United States for many decades and in most states pre-dates the widespread legalization of casinos, lotteries and other forms of gaming. Overall, charitable gaming of some description is authorized in 48 states plus the District of Columbia, with only Hawaii and Utah continuing to prohibit games of chance even for charitable purposes.

The concept of charitable gaming encompasses a range of authorized game offerings that vary state-to-state. Among the most common forms of charitable gaming, however, are community bingo games, raffles or other prize drawings, so-called 50/50 raffles offered at major sports arenas and for other specific events, and casino nights (sometimes called “Millionaire Parties”, “Monte Carlo Nights” or “Las Vegas Nights”) where poker, blackjack or other

card games may be played for money on a temporary basis as part of a scheduled event.

A number of states also authorize pull-tab games, in which players can purchase one or more pre-printed tickets and peel off a perforated section of the ticket to reveal whether they have won a prize. As highlighted by this report, certain states have also authorized more modern forms of charitable gaming and allow for games such as bingo or pull-tabs to be played through electronic terminals. At least four states also allow electronic gaming devices akin to slot machines to be offered in charitable gaming locations, while New Hampshire allows for essentially a full range of casino-style games to be played at its licensed charitable casino facilities.

Just as the specific formats of legal charitable gaming vary state-to-state, so too do the authorized locations where charitable games of chance may be played. Certain states allow for bingo, pull-tabs and other games to be offered only at specific non-profit locations such as veterans’ halls and fraternal

organizations, while others authorize charitable gaming at licensed bars or other age-restricted facilities. In certain states, specific games are restricted to dedicated charitable locations, but raffles, bingo or other games may be conducted elsewhere.

The commonality across all forms of charitable gaming is that a portion of revenues must be dedicated to non-profit organizations. In some states the gaming must be operated directly by a charity; in others, the gaming may be conducted by a third-party operator that is then required by state law to contribute a minimum proportion of net receipts after prize payouts to one or more registered charitable partners, following the deduction of certain eligible expenses that cover the cost of hosting the games. Regular beneficiaries of charitable gaming revenue include veterans' organizations, youth sports programs, boys and girls clubs, plus hundreds of other charities and community groups. Licensed bingo and game nights are also commonly held for the dedicated purpose of raising money for schools, churches and other non-profit organizations.

Although regulatory oversight of charitable gaming also varies state-to-state, most states typically require the organizers of charitable gaming to pay a fee to obtain some kind of permit or license, and then file reports on their activities to ensure appropriate charitable contributions and any applicable taxes are duly being paid. Manufacturers and distributors of bingo devices or other equipment used to determine the outcome of charitable games also are subject to licensure or registration in many states.

In a number of states including all those with modernized charitable gaming markets plus Massachusetts, Michigan, New York and others, oversight of charitable gaming is the responsibility of a state gaming or lottery commission that also regulates commercial casinos or the state lottery. In other states, oversight of charitable gaming is conducted by the department of revenue or other tax authority, the state attorney general's office, an alcohol or liquor regulator, or some other state agency.

Market Modernization

Alongside traditional bingo games and raffle drawings, at least a dozen states have modernized their charitable gaming markets to include electronic gaming products in eligible locations. Based on the same concept as paper pull-tab games, state laws in Indiana, Kentucky, Maryland, Minnesota, Mississippi, Missouri, New Hampshire, North Dakota and Virginia allow for electronic pull-tab devices whereby players are able to play an electronic version of a pull-tab game in which the outcome is displayed in an interactive format through a terminal or tablet, rather than through an image revealed on a paper ticket.

On December 19, 2025, New York Governor Kathu Hochul signed [Senate Bill S6351B](#), authorizing licensed charitable and veteran organizations to use electronic bell jar vending machines. This law modernizes fundraising by allowing electronic ticket dispensing with finite odds, replacing manual paper sales. It aims to boost revenue for local posts while maintaining strict limits on machine counts per location.

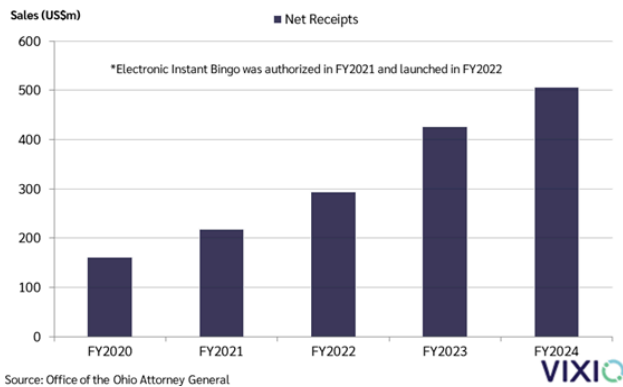


Each of these state's charitable gaming markets is unique, with varying regulations in place to govern where electronic pull-tab games can be offered, which devices can be used to play the games, how many devices are permissible in each location, and the maximum stake or prize that can be offered.

As highlighted below, the laws of these modernized charitable gaming markets also set varying requirements as to the minimum amount of revenue that must be returned to sponsoring charitable

organizations. Typically, however, electronic pull-tab games will return approximately 86% to 90% of total receipts to players in the form of prizes. After qualifying expenses and any state taxes are deducted, a range of 20% to 60% of the remaining monies is typically distributed to charities, with the remainder shared between the host location, and the supplier or distributor of the game.

Ohio Charitable Bingo: Net Receipts (US\$m) - FY2020 to FY2024



Based on Vixio’s analysis of limited publicly available revenue data, it is evident that certain states’ electronic charitable gaming sectors perform better than others in terms of overall revenue and generating funds for charities, based in part on varying regulatory restrictions established by state laws, as well as the competitive dynamics of their states’ wider gaming markets.

Still, states with electronic pull-tabs and other modernized charitable gaming offerings generated over three times as much total revenue for charitable causes and saw nearly 19 times more in total charitable gaming receipts per capita compared to those states limited to bingo, raffles and other traditional forms of charitable gaming. According to the most recent fiscal-year data, charitable gaming operations in Kentucky, North Dakota, Ohio and Minnesota each contributed more than \$90m to charities from electronic pull-tabs and other authorized forms of charitable gaming. That was more than double the equivalent contributions from charitable gaming in New York, and nearly four times the equivalent generated by charitable bingo in Texas.

Charitable Contributions Potential

Authorization of electronic pull-tabs and other forms of electronic charitable gaming across all states that allow some form of traditional charitable gaming could generate approximately \$2.6bn to \$5.7bn in additional revenue for charities annually, according to Vixio forecasts based on reported state revenue data.

Just as with other forms of gaming, state policymakers will weigh a range of factors when deciding whether and how to expand their charitable gaming markets. Lawmakers in many states may have strong reasons not to do so, including exclusivity rights over certain forms of gaming granted to Native American tribes in tribal-state gaming compacts, state constitutional restrictions, and other factors. It should also be recognized that the precise revenue potential of modernized charitable gaming will also be determined by state-specific factors that include the broader competitive landscape for commercial and tribal gaming, the strength of each state’s economy, and the more specific policy choices that must be made by lawmakers or regulators.

A more detailed analysis of specific regulatory scenarios would be required in order to produce state-specific forecasts on the revenue and charitable contributions potential of electronic pull-tabs in each state. However, it is also possible to estimate this potential on a more indicative basis by comparing the performance of charitable gaming in those states with modernized markets to those with traditional charitable games only. In their most recent fiscal year, states with electronic pull-tabs generated average charitable gaming gross receipts per adult of \$929. When excluding North Dakota, which radically outperforms all other states on a per capita basis, the average was \$378. In contrast, traditional charitable gaming states where data is publicly available reported an equivalent average gross receipts per adult of \$49. If each charitable gaming state generated an average of \$378 in gross receipts per adult, and required a range of 20% to 50% of net receipts after prize-payouts to be dedicated to charity, then the total available for contributions to charities nationwide would amount to \$2.62bn to \$5.66bn annually.

State-By-State Case Studies

Indiana

Permitted Pull-Tab Devices: Cabinets and tablets
Permitted Locations: Veteran's halls, fraternal and other non-profit organizations
No. Devices per Location: 3-7, depending on venue size
Total Charitable Gaming Gross Receipts: \$481.6m (FY25)
Electronic Pull-Tab Charitable Contributions: Up to 60% net receipts
Beneficiaries: Firefighters associations; Court and Child Advocacy Group; Joy of Giving

Regulatory Summary

Charitable gaming is overseen by the Indiana Gaming Commission (IGC). Within the IGC, the Charity Gaming Division regulates and enforces charity gaming activities and is responsible for the licensure of eligible organizations.

The IGC also has the sole authority to license entities to sell, distribute, or manufacture equipment used to conduct charitable gaming.

Charitable gaming is governed by [Indiana Code 4-32.3](#) and regulated under [68 Indiana Administrative Code 21](#). Under the statute, only qualified organizations are permitted to conduct charitable gaming. Qualified organizations include civic, fraternal and veterans organizations, educational and bona fide political organizations, as well as hospitals, health facilities and psychiatric facilities, under certain conditions.

In Indiana, charitable gaming may be conducted on the premises of a qualified and licensed organization. The location must be specified on the license application and approved by the IGC.

Notably, [Senate Bill 209](#), signed into law in April 2025, permits electronic pull-tabs for charitable gaming in Indiana. The bill took effect July 1, 2025, and at the time of writing, regulations for e-pull-tabs were being promulgated by the IGC.

The number of electronic pull-tab devices a charitable organization may use is limited, between three and

seven, depending on the occupancy of the facility/location.

Following enactment of SB 209, the IGC issued a [notice](#) regarding electronic pull tab sale/lease for manufacturers. In order to allow charity gaming manufacturers to timely and efficiently prepare for the commencement of electronic pull tab gaming in Indiana, licensed manufacturers may contract for the sale or lease of devices and systems to licensed charity gaming distributors prior to such devices and systems being approved in Indiana. Devices and systems will ultimately need to be duly approved by the IGC and manufacturers must notify the IGC prior to the execution of the contract.

Market Summary

Charitable gaming was introduced in Indiana in 1992. At that time, the Indiana Department of Revenue was responsible for enforcing the state's charity gaming laws. Initial legislation allowed qualified nonprofit organizations to conduct events involving bingo, raffles, door prizes, and festivals. Other forms were later introduced, including charity game nights, pull tabs, punchboards and tip boards.

Oversight of the sector was transferred to the IGC in 2006 as a result of a legislative change to increase administrative and regulatory efficiency. Every qualified organization conducting charitable gaming must file a financial report with the IGC to account for charitable gaming contributions. In [fiscal year 2024](#), net proceeds for charitable gaming amounted to over \$78m and the amount distributed to charities was over \$13m.

Beneficiaries

Qualified charitable gaming organizations in Indiana are required to contribute up to 60 percent of their net proceeds to charitable causes. One of the [licensed](#) charitable gaming organizations in Indiana is the [Ivy Tech Foundation](#). The foundation's proceeds are distributed to support Ivy Tech Community College students beyond state appropriation and student fees. The foundation generates resources and creates opportunities for communities while allowing students to pursue their education.

Kentucky

Permitted Pull-Tab Devices: Cabinets and tablets
Permitted Locations: Charitable gaming offices and related facilities
No. Devices per Location: 35-50
Total Charitable Gaming Gross Receipts: \$1.367bn (FY24)
Electronic Pull-Tab Charitable Contributions: 40% net receipts
Beneficiaries: Kentucky Humane Society; Okolona Baseball; Coalition for the Homeless

Regulatory Summary

Charitable gaming is regulated by the Kentucky Horse Racing and Gaming Corporation (KHRG). Within the KHRG, the Office of Charitable Gaming helps to ensure the productivity of charitable gaming through appropriate regulation, oversight, and education.

The KHRG is responsible for licensing charitable organizations and for approving electronic pull-tab devices and systems for use in eligible venues. The KHRG also licenses manufacturers and distributors of electronic pull-tab gaming supplies and equipment. Licensed charitable organizations may only purchase or lease gaming supplies and equipment from a licensed distributor.

Charitable gaming is governed by the [Kentucky Revised Statutes Chapter 238](#) and regulated under [KAR Title 820 Chapter 001](#). Under the statute, only eligible charitable organizations are permitted to conduct charitable gaming. Such organizations include a nonprofit entity organized for charitable, religious, educational, literary, civic, fraternal, or patriotic purposes.

The types of venues where charitable gaming is permitted include the offices of charitable organizations and related facilities. “Offices” refers to a charitable organization’s primary place of business that is separate from where the actual gaming takes place. “Facilities” refers to the specific premises where charitable gaming events are conducted.

The number of electronic pull-tab devices a charitable organization may use is capped as follows:

- A maximum of 35 devices in the primary office location of a licensed charitable organization.
- A maximum of 50 devices during the bingo session of a licensed charitable organization.
- A maximum of 50 devices in a licensed charitable gaming facility.

Market Summary

Traditional charitable gaming in the form of paper pull tabs, raffle and bingo has been legal in Kentucky since the 1990s. [Senate Bill 33](#), which took effect in 2015, legalized the use of electronic pull-tabs by charitable organizations via amendments to the Kentucky Revised Statutes.

Specifically, [KRS 238.505](#) was amended to include “electronic pull-tab device” under the definition of charitable gaming devices. Electronic pull-tab cabinets were later permitted for use in 2023 pursuant to [820 KAR 1:032](#).

Electronic pull-tab gaming became operational on March 1, 2016. In the [first year](#) that electronic pull-tabs were deployed in Kentucky, charitable gaming generated \$69m in net receipts. In [2024](#), the net receipts from charitable gaming amounted to approximately \$151.6m. Charitable contributions in 2016 were around \$44m whereas contributions in 2024 were about \$93.5m.

Beneficiaries

Kentucky law requires licensed charitable organizations to retain at least 40 percent of their adjusted gross receipts derived from charitable gaming and devote these proceeds to their charitable purposes. According to the [KHRG](#), the statewide retention percentage (i.e. money available for charitable purposes) was 61.69 percent in 2024.

The licensed charitable gaming organizations in Kentucky include, but are not limited to, churches, schools, school bands, athletic programs, sports programs, veterans’ groups, and others.

Minnesota

Permitted Pull-Tab Devices: Tablets

Permitted Locations: Bars, restaurants, and charitable organizations (e.g. VFW halls)

No. Devices per Location: 6-50, depending on venue size

Total Charitable Gaming Gross Receipts: \$4.935bn (FY24)

Electronic Pull-Tab Charitable Contributions: 40-55% net receipts

Beneficiaries: Metro Baseball League; Lions International; American Legion

Regulatory Summary

Charitable gaming is regulated by the Minnesota Gambling Control Board (MGCB). The MGCB is responsible for issuing licenses to eligible charitable gaming organizations as well as to manufacturers and distributors of related equipment.

[Minnesota Statutes Chapter 349](#) governs charitable gaming. [Minnesota Administrative Rules Chapter 7861](#) provides the rules for charitable gaming generally, while [§ 7861.0285](#) addresses electronic pull-tabs specifically.

Only licensed nonprofit organizations may conduct charitable gambling at the following permitted locations:

- A premises licensed for on-sale of intoxicating liquor or on-sale 3.2 percent malt beverages.
- A premises where bingo is conducted as the primary business and has seating capacity of at least 100.
- A premises where a licensed organization sells paper pull-tabs and consents to the conduct of the electronic devices on the premises.

Additionally, the number of electronic pull-tab devices is limited to:

- Up to six devices in play at a permitted premises with 200 seats or less.
- Up to 12 devices in play at a permitted premises with 201 seats or more.

- Up to 50 devices in play at a permitted premises where the primary business is bingo.

Market Summary

The earliest form of charitable gaming authorized in Minnesota was bingo, in 1945. Raffles were legalized in 1978 followed by paper pull-tabs in 1981. Several decades after bingo was permitted, electronic-pull tabs were legalized in 2012 pursuant to [HF 1485](#).

According to the MGCB's most recent annual report from [fiscal year 2024](#), total charitable gaming net receipts were approximately \$712m. In a breakdown of receipts by game type, pull-tabs accounted for 95% of all charitable gaming receipts. Together, paper and electronic pull-tabs accounted for over \$4.7bn in gross receipts, with electronic pull-tabs accounting for roughly 54% of the total charitable gaming gross receipts in FY24. A similar trend can be seen in the [FY23 report](#), where pull-tabs made up 96% of total sales (paper pull-tabs 44.7% and electronic pull-tabs 51.1%). FY23 was the first time that electronic pull-tab gross receipts surpassed paper pull-tab gross receipts.

Beneficiaries

A key purpose of the MGCB is to ensure that each organization's conduct of charitable gambling raises funds to support the nonprofit's charitable mission. To this end, all licensed charitable organizations must submit annual reports to the MGCB. Of the aforementioned \$712m net receipts from [FY24](#), approximately \$139.5m was available for charitable purposes.

A local [article](#) from 2024 reported that in calendar year 2023, Backus American Legion—a licensed charitable gaming organization—donated \$124,000 to a number of entities, including \$27,700 in funding and scholarships to a local school; \$32,750 for a local fire department and first responders; \$12,000 for area food shelves; \$8,300 for veterans needs; and \$20,500 in donations for poverty, the homeless and disabled were \$20,500. According to the article, the legion's charitable gaming program provided support to 54 entities in CY23 and the amount donated represented a new annual record donation for the organization.

North Dakota

Permitted Pull-Tab Devices: Cabinets
Permitted Locations: Alcoholic beverage establishments (e.g., bars, restaurants)
No. Devices per Location: 10
Total Charitable Gaming Gross Receipts: \$2.524bn (FY25)
Electronic Pull-Tab Charitable Contributions: 50% net receipts
Beneficiaries: Sharehouse, Boys & Girls Club, West Fargo Hockey, Citizen Assistance Programs

Regulatory Summary

In North Dakota, the Gaming Division within the Attorney General's office is responsible for overseeing and regulating charitable gaming in the state. The Gaming Division is also responsible for enforcing the state's charitable gaming laws and ensuring that games of chance are conducted by eligible non-profit organizations benefiting charitable causes.

Charitable gaming may only be conducted by a nonprofit corporation that has a state gaming license issued by the office of attorney general or by an organization or group of people who have received a local permit from a city or county. A North Dakota constitutional amendment requires the charity to be a bona fide nonprofit veterans', charitable, educational, religious, or fraternal organization, a civic or service club, or a "public-spirited" organization authorized by the Legislative Assembly.

The [North Dakota Century Code, Title 53 § 53-06.1](#) further defines eligible organizations and sites and sets out the licensing requirements for organizations, manufacturers and distributors. Under the statute, charitable gaming may include electronic pull-tabs, subject to strict licensing, site, device and game standards. The statute permits a maximum of 10 e-pull tab devices per location, and organizations may only conduct gaming at 15 or fewer sites.

Market Summary

Electronic pull-tabs were legalized as a form of charitable gaming in North Dakota in 2017 with the passage of [House Bill 1216](#). The devices began [rolling](#)

[out](#) in 2018. As of 2025, there are over 4,000 e-tab machines at approximately 900 eligible sites and over 300 charitable organizations licensed to conduct charitable gambling in North Dakota.

E pull-tab gaming has substantially grown in the years since legalization, with devices grossing approximately \$350m in 2019 and \$2.16bn in fiscal year 2024, according to [reports](#) published by the Attorney General Gaming Division. In the most recent [report](#) for fiscal year ending June 2025, the total gross receipts for charitable gaming in North Dakota was \$2.52bn, with electronic pull-tabs accounting for \$2.31bn of the total.

Beneficiaries

Charitable gaming proceeds (including from e-pull tab devices) must be used for charitable, religious, public-spirited, fraternal or veterans' purposes. The explosive growth of electronic pull-tabs has contributed significantly to charities and charitable causes. For fiscal year ending [June 2023](#), gross proceeds from e-tabs were around \$1.8bn, with about \$205m going to charities and about \$72m of that amount dedicated to charitable purposes.

The [North Dakota Association for the Disabled](#) is one of the organizations represented by the [Charitable Gaming Association of North Dakota](#) and is a licensed gaming operator that pays for most of its services with charitable gaming funds. Another licensed charitable gaming operator is the [Cystic Fibrosis Association of North Dakota](#), which uses its own gaming proceeds for fundraising initiatives.

Although a comprehensive list of charitable gaming funds recipients is not publicly available, there are over 300 [licensed gaming organizations](#) that use charitable gaming proceeds to support a number of causes and organizations across North Dakota, including daycares, food pantries, shelters, museums, cemeteries, fire departments, ambulance services, community and senior centers, music boosters, sports boosters, youth soccer, and boys and girls clubs.

Ohio

Permitted Pull-Tab Devices: Electronic instant bingo machines

Permitted Locations: Veteran's halls, fraternal organizations

No. Devices per Location: 10

Total Charitable Gaming Gross Receipts: \$3.998bn (FY24)

Electronic Instant Bingo Charitable Contributions: 25-55% net receipts

Beneficiaries: Big Brothers Big Sisters; Springfield Soup Kitchen; Community Mercy Foundation

Regulatory Summary

In Ohio, electronic pull-tab games are legally referred to as electronic instant bingo. The Ohio Attorney General's office is responsible for approving electronic instant bingo systems, licensing eligible organizations to conduct electronic instant bingo, and approving technical standards for the equipment. Under [Ohio Revised Code § 2915.14](#), only qualified veterans and fraternal organizations are eligible to conduct electronic instant bingo in Ohio.

The Attorney General's office also licenses the manufacturers and distributors that supply the electronic equipment. Manufacturers and distributors of electronic instant bingo systems must obtain an endorsement from the attorney general's office. Veterans and fraternal organizations can only obtain electronic instant bingo supplies from a licensed and endorsed electronic instant bingo distributor.

[Ohio Administrative Code Chapter 109:1-5](#) sets out the requirements for electronic instant bingo, including background checks for key employees and owners of manufacturers/distributors, device and system specifications, and licensing requirements for manufacturers/distributors. The regulations permit up to 10 electronic instant bingo devices at each single licensed location per eligible organization. Players must be at least 18 years of age.

Market Summary

Traditional paper tab charitable gaming has been legal and regulated in Ohio since 1976, when voters passed a constitutional amendment to permit

charitable gaming. In an effort to modernize traditional paper pull tabs, the state legalized electronic instant bingo in 2021. Specifically, [House Bill 110](#) clarified that charitable instant bingo games can be played in both paper and electronic formats.

In [fiscal year 2021](#), the last published report that did not include electronic instant bingo revenues, total charitable bingo gross receipts amounted to approximately \$946m. In [fiscal year 2024](#), three years after legalizing electronic instant bingo, total charitable bingo receipts amounted to nearly \$4bn.

Beneficiaries

Pursuant to Ohio law, if a veteran's organization, a fraternal organization, or a sporting organization conducts electronic instant bingo, the organization is required to contribute portions of their net profit to charitable purposes. The percentage of net profit required to be distributed varies based on the licensee's net profit in a calendar year.

For the first \$250,000 of net profit, at least 25 percent of the proceeds must be distributed to a charitable purpose. For any net profit above \$250,000, a minimum of 50 percent must be distributed to charitable causes, while 5 percent may be distributed for the organization's own charitable purposes and 45 percent may be deducted and retained by the organization.

A complete list of specific recipient charities in Ohio is not publicly available. However, according to the latest charitable bingo financial information from [2024](#), licensed charitable organizations include children's centers, athletic boosters, veterans associations, fire departments, and cancer treatment assistance groups, among others.

According to local reporting, an American Legion post in Parma, Ohio, which is a licensed charitable gaming organization, has used charitable gaming funds to support the community, including for youth programs, emergency shelters, fire departments and senior centers. Furthermore, in 2022 the Parma American Legion reported donating more than \$35,000 annually to veterans charities, homeless shelters, food pantries and local schools.

Virginia

Permitted Pull-Tab Devices: Cabinets and tablets

Permitted Locations: Veteran's halls, fraternal and other non-profit organizations

No. Devices per Location: 10 cabinets and 50 tablets

Total Charitable Gaming Gross Receipts: \$1.578bn (CY24)

Electronic Pull-Tab Charitable Contributions: 20-40% net receipts

Beneficiaries: ChildSavers; Feed More; Family Lifeline; The Good Lions

Regulatory Summary

Electronic pull-tab charitable gaming is permitted in Virginia under the oversight of the Department of Agriculture and Consumer Services. The department regulates all charitable gaming in the state and is responsible for approving and licensing electronic gaming devices and manufacturers, promulgating and ensuring compliance with regulations, and investigating violations of the [Charitable Gaming Law](#), among other duties.

The [Office of Charitable and Regulatory Programs](#) (OCRCP) under the Department of Agriculture and Consumer Services is responsible for issuing more than 400 charitable gaming permits per year to organizations.

Only qualified organizations are permitted to conduct electronic pull-tab gaming pursuant to [Virginia Code § 18.2-340.28](#). Organizations wishing to conduct charitable gaming must apply for a permit with the Virginia Department of Agriculture and Consumer Services via the OCRCP. Additionally, suppliers of charitable gaming supplies must have a permit and manufacturers of electronic pull-tab systems must be licensed by the OCRCP.

Market Summary

Enacted in 2007, [Chapter 264 of the Acts of the Assembly](#) authorized electronic pull-tabs as a form of charitable gaming in Virginia. The regulatory framework for electronic pull-tabs went into effect five years later, in November 2012.

During calendar year 2012, organizations licensed by the OCRCP [reported](#) over \$273m in gross receipts, an increase of \$7m over 2011. Similarly, the amount that organizations donated for charitable, community, educational or religious purposes increased by approximately \$1m, from \$29m in 2011 to \$30m in 2012.

The OCRCP's latest annual [report](#), published on October 1, 2025, reveals that during calendar year 2024, licensed charitable organizations reported approximately \$244.2m in gross sales from bingo, paper pull-tabs, Texas Hold'em poker tournaments, and raffle activities, which is an increase of approximately \$4.7m from 2023. Meanwhile, operators of electronic pull-tab systems reported approximately \$1.334bn in gross receipts and \$1.222bn in prizes paid out, for a total of \$112.3m in net receipts, which is an increase of approximately \$26.3m in adjusted gross sales from calendar year 2023.

Beneficiaries

Licensed organizations conducting electronic pull-tab gaming activities must use at least 20 percent of their adjusted gross sales for charitable, community, educational, or religious purposes.

During [calendar year 2024](#), from the gross sales of bingo, paper pull-tabs, Texas Hold'em poker tournaments, and raffle activities, the amount that organizations reported to have donated for charitable, community, educational, or religious purposes increased by approximately \$2.3m, from \$26.7m in calendar year 2023 to \$29m in calendar year 2024. From the adjusted gross sales of electronic pull-tab activities, the amount that organizations reported to have donated for charitable, community, educational, or religious purposes increased by approximately \$10.9m, from \$15.7m in calendar year 2023 to \$26.6m in calendar year 2024.

The [Virginia Charitable Gaming Association](#) represents charities across Virginia supporting a number of causes, including: child care and children's mental health services; hunger relief; addiction recovery; first responders support and other community-based organizations and initiatives.

Charitable Gaming Contributions Forecasts

	Adult Population (m)	Charitable Gaming Gross Receipts Potential (US\$m)	Charitable Contributions - 20% Net Receipts (US\$m)	Charitable Contributions - 40% Net Receipts (US\$m)	Charitable Contributions - 50% Net Receipts (US\$m)
Alabama*	3.92	n/a	n/a	n/a	n/a
Alaska	0.55	209.3	5.0	10.0	12.6
Arizona	5.78	2,182.9	52.4	104.8	131.0
Arkansas	2.33	881.0	21.5	42.3	52.9
California	30.58	11,558.0	277.4	554.8	693.5
Colorado	4.56	1,722.8	41.3	82.7	103.41
Connecticut	2.84	1,072.8	25.7	51.5	64.4
Delaware	0.78	295.7	7.1	14.2	17.7
DC	0.58	220.5	5.3	10.6	13.3
Florida	17.5	6,608.4	158.6	317.2	396.5
Georgia	8.22	3,105.7	74.5	149.1	186.3
Hawaii*	1.16	n/a	n/a	n/a	n/a
Idaho	1.38	520.1	12.5	25.0	31.2
Illinois	9.81	3,708.0	89.0	178.0	222.5
Indiana	5.19	1,961.3	47.1	94.1	117.7
Iowa	2.44	921.6	22.1	44.2	55.3
Kansas	2.22	838.0	20.1	40.2	50.3
Kentucky**	3.48	1,367.8	93.5	93.5	93.5
Louisiana	3.56	1,347.2	32.3	64.7	80.8
Maine	1.10	416.5	10.0	20.0	25.0
Maryland	4.72	1,784.9	42.8	85.7	107.1
Massachusetts	5.55	2,098.7	50.4	100.7	125.9
Michigan	7.84	2,963.4	71.1	142.2	177.8
Minnesota**	4.36	4,935.7	139.5	139.5	139.5
Mississippi**	2.27	88.5	12.2	12.2	12.2
Missouri**	4.78	208.5	19.1	19.1	19.1
Montana	0.85	321.6	7.7	15.4	19.3
Nebraska	1.46	552.8	13.3	26.5	33.2
Nevada	2.44	922.6	22.1	44.3	55.4

New Hampshire**	1.11	2,500.0	50.1	50.1	50.1
New Jersey	6.95	2,626.3	63.0	126.1	157.6
New Mexico	1.63	617.6	14.8	29.7	37.1
New York	15.35	5,801.7	139.2	278.5	348.1
North Carolina	8.29	3,135.3	75.2	150.5	188.1
North Dakota**	0.58	2,524.8	95.1	95.1	95.1
Ohio**	9.12	3,998.3	191.9	239.9	287.9
Oklahoma	3.03	1,144.3	27.5	54.9	68.7
Oregon	3.38	1,277.9	30.7	61.3	76.7
Pennsylvania	10.16	3,841.4	92.2	184.4	230.5
Rhode Island	0.86	323.3	7.8	15.5	19.4
South Carolina	4.01	1,517.7	36.4	72.8	91.0
South Dakota	0.67	254.9	6.1	12.2	15.3
Tennessee	5.37	2,031.2	48.7	97.5	121.9
Texas	21.59	8,161.4	195.9	391.7	489.7
Utah*	2.32	n/a	n/a	n/a	n/a
Vermont	0.52	198.4	4.8	9.5	11.9
Virginia**	6.72	1,578.2	55.6	55.6	55.6
Washington	6.03	2,278.5	54.7	109.4	136.7
West Virginia	1.43	540.0	13.0	26.0	32.4
Wisconsin	4.57	1,729.0	41.5	83.0	103.7
Wyoming	0.45	169.8	4.1	8.2	10.2
TOTAL	256.4m	\$99.06bn	\$2.62bn	\$4.63bn	\$5.66bn

*Charitable gaming is not currently authorized in Hawaii or Utah. Lawful charitable bingo is also limited to a handful of specific counties in Alabama, while charitable raffles are not authorized.

**Gross receipts and charitable contributions for states with established electronic pull-tab markets reflect the most recent fiscal-year data as reported by state regulatory agencies, rather than forecasts. Charitable contributions and gross receipts for charitable gaming in New Hampshire are estimated based on data published by the NH Lottery and Gaming Commission. Potential contributions for Ohio are estimated as the state reports only net profits from charitable gaming, and not specific charitable contributions.



Methodology

Projected charitable contributions from the potential authorization of electronic pull-tabs across all 47 states that allow some form of charitable gaming statewide were calculated by first estimating the potential gross receipts, or total amount wagered, for a modernized charitable gaming market in each state.

This was achieved by calculating the average charitable gaming gross receipts per adult across seven states that currently allow electronic pull-tabs based on their most recent, publicly available 12-month data. Annual gross receipts per adult across the seven states ranged from \$38 in Mississippi to \$4,236 in North Dakota and averaged \$929 for those two states plus Kentucky, Minnesota, Missouri, Ohio and Virginia. Excluding North Dakota, which can be considered an outlier in per capita charitable gaming spending, the average gross receipts per adult across the six states in fiscal years 2024 or 2025 was \$378.

To calculate potential gross receipts from the modernization of charitable gaming in other states, the \$378 average was applied to the total number of adults aged over 18 in each state, as reported by the U.S. Census Bureau based on the 2020 United States Census. From these figures, it was assumed that 88% of the total would be returned to players in the form of prizes, based on the average payout rate for charitable gaming in the seven established electronic pull-tab states of 86.2% (or 88.7% when excluding Mississippi, which reports a notably lower payout rate on charitable gaming gross receipts outside the range of 85.6% to 91.6% in the six other states). Of the net receipts, three separate scenarios for total charitable contributions were modeled based on a mandatory minimum contribution of 20%, 40% or 50% of net receipts for charities. These rates are consistent with statutory minimums in established electronic pull-tab

markets, although it should be noted that certain charitable gaming organizations may be required to donate up to 60% of net receipts to charities in both Indiana and Ohio.

For the seven above-mentioned states with modernized charitable gaming markets, actual gross receipts and reported charitable contributions were used in place of projections. Actual charitable gaming contributions as reported for 2024 by the New Hampshire Lottery and Gaming Commission were also used in the place of projected figures for New Hampshire, with total charitable gaming gross receipts in that state estimated based on the total reported net receipt amounts from bingo, Lucky 7 pull-tab machines, historical horse racing devices and other games of chance offered at charitable casino locations. In contrast, projections based on the above methodology were used for Delaware, Maryland and New Mexico, even though electronic gaming devices are already authorized for charitable gaming in all three states (but gross receipts data or charitable contributions are only partially reported, if at all).

As noted elsewhere in this report, state-by-state forecasts do not take account of state-specific competitive dynamics that would heavily influence the actual performance of electronic pull-tab operations in each state. Nor do they factor in the potential for states to over- or under-perform their projected average gross receipts based on policy or regulatory factors such as location or device restrictions, or varying limits applied to maximum stakes and prizes.

About Vixio GamblingCompliance

Vixio is a Regulatory Technology (RegTech) platform created to remove the risk of non-compliance in the gambling and payments industries and is the leading provider of independent legal, regulatory and business intelligence to the global gaming industry. The Vixio GamblingCompliance product offers a suite of dynamic interactive tools to allow industry stakeholders to instantly analyse and compare regulatory compliance requirements and market data across more than 180 global jurisdictions.

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