

**Senate Judiciary Committee  
68<sup>th</sup> Legislative Session  
Senator Diane Larson-Chair**

Chairman Larson and Senate Judiciary Committee,  
Please accept this testimony in support of HB 1142.

**Intent of this bill...**

Allow State Veteran Service Organization Departments to accept charitable gaming donations for administrative and operational expenses and programs.

**Need for bill...**

- Charitable gaming funds eligible uses are “CODED” under Schedule C of the ND Gaming Tax quarterly return. Currently no code is available for the State Level Veteran Organizations.
- Charitable gaming funds from any organization can be donated to non-profit organizations for use on their programs. Veteran Service Organizations in ND programs include but are not limited to...
  - Boys and Girls State (A-46)
  - Baseball (D-30)
  - Oratorical scholarship (A-46) (C-80)
  - VA Volunteer services (A-97)
  - Americanism (E-30)
  - Patriotic Events (E-30)
  - Honor Guard (E-30)
  - Community support (G)
- **HOWEVER- the state level staff and leadership cannot utilize these donated funds to administer these programs.**
  - State Veteran Service Organizations are NOT the same FEIN or non-profit as the individual local posts.
  - ND Office of the Attorney General has stated “Nowhere in the Century Code is payment to a “State Office” or for any other post expenses be allowed.”
    - Donations can be used to pay for the direct expenses of a program. Example Boys and Girls state: Room costs, materials, participants travel and food, etc.
    - Cannot be used for the cost of the persons to make all the arrangements, communications and processing payments.

**Outcome of bill:**

Create an “eligible use code” under Schedule C of ND Quarterly gaming tax report.

**Fiscal Note:** None

Thank you for your consideration.

Lonnie Wangen Commissioner-NDDVA

# ELIGIBLE USE CODES FOR SCHEDULE C

<u>ELIGIBLE USE CODES</u>	<u>ELIGIBLE USES</u>
<b>CHARITABLE USES:</b>	
A - 02	The Abused
A - 03	Alcohol and Drug Abuse
A - 04	Animal Protection
A - 05	Alzheimers
A - 07	The Blind
A - 08	Cancer
A - 11	Cystic Fibrosis
A - 12	Diabetes
A - 15	The Disabled
A - 18	Heart Disease
A - 20	Learning Disabilities
A - 24	Mental Health
A - 25	Multiple Sclerosis
A - 26	Muscular Dystrophy
A - 27	The Needy
A - 28	Paralysis
A - 29	Developmentally Disabled Citizens
A - 30	Senior Citizens
A - 32	Terminally Ill
A - 36	Wildlife
A - 37	Youth Activities
A - 46	Adult Activities
A - 47	Head Injuries
A - 58	Home on the Range
A - 61	March of Dimes
A - 64	Meals on Wheels
A - 65	Medical Facilities (Non-profit)
A - 67	Memorial Funds
A - 70	Nursing Homes (Non-profit)
A - 75	Daycare Facilities (Non-profit)
A - 76	Endowment Funds/Foundations
A - 80	Ronald McDonald House
A - 81	Red Cross
A - 82	Salvation Army
A - 88	Special Olympics
A - 90	Disaster Relief Organizations
A - 91	United Fund/United Way
A - 94	YMCA/YWCA
A - 97	Volunteer Services
A - 98	Gambling Addiction
A - 99	Other

**RELIGIOUS USES:**

B - 10 Religious uses

**EDUCATIONAL USES:**

C - 10	Agriculture
C - 20	The Arts
C - 25	Educational Public Services
C - 30	Safety
C - 40	4-H Activities
C - 50	Educational Institutions and Activities
C - 75	Preservation of Cultural Heritage
C - 80	Scholarships
C - 90	Vocational Workshops
C - 99	Other

<u>ELIGIBLE USE CODES</u>	<u>ELIGIBLE USES</u>
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**FRATERNAL USES:**

D - 10	Camp Grassick
D - 20	Fraternal Foundations
D - 30	Legion Baseball
D - 40	Veterans Cemetery
D - 50	Disabled or Injured Veterans Assistance
D - 60	Military Family Support
D - 70	Veterans Facility Improvements
D - 99	Other

**PATRIOTIC USES:**

E - 10	Scouting Activities and Boys or Girls State
E - 30	Community Bands, Color and Honor Guards, Flags, and Patriotic Celebrations
E - 99	Other

**USES FOR THE ERECTION OR MAINTENANCE OF PUBLIC BUILDINGS OR WORKS:**

F - 10 Uses described above

**USES LESSENING THE BURDEN OF GOVERNMENT**

G - 10	Community Emergency Services such as Ambulance and Fire Departments
G - 15	Disbursements Directly to a City, County, State, or US Government including Libraries, Military Service, Monuments, Museums, and Historical Societies
G - 25	Improvement of Public Areas
G - 50	Parks and Recreation
G - 60	Law Enforcement
G - 99	Other

**PERSONS WHO ARE THE VICTIMS OF LOSS OF HOME OR HOUSEHOLD POSSESSIONS THROUGH EXPLOSION, FIRE, FLOOD, OR STORM, UNCOMPENSATED BY INSURANCE:**

H - 00 Uses described above

**PERSONS SUFFERING FROM A SERIOUSLY DISABLING DISEASE OR INJURY CAUSING SEVERE LOSS OF INCOME OR INCURRING EXTRAORDINARY MEDICAL EXPENSE, UNCOMPENSATED BY INSURANCE:**

I - 00 Uses described above

**COMMUNITY USES:**

K - 10	Economic Development
K - 30	Tourism
K - 65	Community Facility Improvements
K - 99	Other

**VOIDED CHECKS:**

V - 00 Void