Any type of raffle (games of chance, gambling) is illegal under Florida law. One exemption is for an organization, tax exempt under IRS code 501(c)3 to run the raffle. The district and the schools do not qualify for this exemption. They are tax exempt under a different IRS code.

However if the school has an external booster club it should be tax exempt under IRS Code 501(c)3 (per the Support Organization Agreement) and should be able to run a raffle if they follow the rules. In order to do so, among other things, the organization must post a notice that "*there is no purchase necessary to participate ".* **See 849.0935(3)(e), and 849.0935(4)(b), FS below.**

Also as of 2015, raffles may not be held on school property. If a school decides to go this way they must be sure that the raffle is included in the Support Organization Agreement, including the distribution of proceeds. The school also needs to do a Fundraising Application/Recap form to document the terms of the raffle along and the principal’s approval. **See Financial & Program Cost Accounting & Reporting for Florida Schools (Red Book 2015) –Chapter 7 Section 4.4 c. 1. FUNDRAISING below**

**Florida State Statutes Regarding Raffles:**

**849.04 Permitting minors and persons under guardianship to gamble**.—The proprietor, owner, or keeper of any E. O., keno or pool table, or billiard table, wheel of fortune, or other game of chance kept for the purpose of betting, who willfully and knowingly allows a minor or person who is mentally incompetent or under guardianship to play at such game or to bet on such game of chance; or whoever aids or abets or otherwise encourages such playing or betting of any money or other valuable thing upon the result of such game of chance by a minor or person who is mentally incompetent or under guardianship, commits a felony of the third degree, punishable as provided in s. [775.082](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0775/Sections/0775.082.html), s. [775.083](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0775/Sections/0775.083.html), or s. [775.084](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0775/Sections/0775.084.html). For the purpose of this section, the term “person who is mentally incompetent” means a person who because of mental illness, intellectual disability, senility, excessive use of drugs or alcohol, or other mental incapacity is incapable of managing his or her property or caring for himself or herself or both.

**849.0935 Charitable, nonprofit organizations; drawings by chance; required disclosures; unlawful acts and practices; penalties.**—

(1) As used in this section, the term:

(a) “Drawing by chance,” “drawing,” or “raffle” means an enterprise in which, from the entries submitted by the public to the organization conducting the drawing, one or more entries are selected by chance to win a prize. The term “drawing” does not include those enterprises, commonly known as “game promotions,” as defined by s. [849.094](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0800-0899/0849/Sections/0849.094.html), “matching,” “instant winner,” or “preselected sweepstakes,” which involve the distribution of winning numbers, previously designated as such, to the public.

(b) “Organization” means an organization which is exempt from federal income taxation pursuant to 26 U.S.C. s. 501(c)(3), (4), (7), (8), (10), or (19), and which has a current determination letter from the Internal Revenue Service, and its bona fide members or officers.

(2)  Section [849.09](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0800-0899/0849/Sections/0849.09.html) does not prohibit an organization from conducting drawings by chance pursuant to the authority granted by this section, if the organization has complied with all applicable provisions of chapter 496 and this section.

**(3)  All brochures, advertisements, notices, tickets, or entry blanks used in connection with a drawing by chance shall conspicuously disclose:**

(a)  The rules governing the conduct and operation of the drawing.

(B)  The full name of the organization and its principal place of business.

(c)  The source of the funds used to award cash prizes or to purchase prizes.

(d) The date, hour, and place where the winner will be chosen and the prizes will be awarded, unless the brochures, advertisements, notices, tickets, or entry blanks are not offered to the public more than 3 days prior to the drawing.

**(e)  That no purchase or contribution is necessary.**

**(4)  It is unlawful for any organization that, pursuant to the authority granted by this section, promotes, operates, or conducts a drawing by chance:**

(a) To design, engage in, promote, or conduct any drawing in which the winner is predetermined by means of matching, instant win, or preselected sweepstakes or otherwise or in which the selection of the winners is in any way rigged;

**(b)  To require an entry fee, donation, substantial consideration, payment, proof of purchase, or contribution as a condition of entering the drawing or of being selected to win a prize.** However, this paragraph does not prohibit an organization from suggesting a minimum donation or from including a statement of such suggested minimum donation on any printed material used in connection with the fundraising event or drawing;

(c) To condition the drawing on a minimum number of tickets having been disbursed to contributors or on a minimum amount of contributions having been received;

(d) To arbitrarily remove, disqualify, disallow, or reject any entry or to discriminate in any manner between entrants who gave contributions to the organization and those who did not give such contributions;

(e) To fail to promptly notify, at the address set forth on the entry blank, any person whose entry is selected to win of the fact that he or she won;

(f)  To fail to award all prizes offered;

(g) To print, publish, or circulate literature or advertising material used in connection with the drawing which is false, deceptive, or misleading;

(h) To cancel a drawing; or

(i) To condition the acquisition or giveaway of any prize upon the receipt of voluntary donations or contributions.

(5) The organization conducting the drawing may limit the number of tickets distributed to each drawing entrant.

(6) A violation of this section is a deceptive and unfair trade practice.(7) Any organization that engages in any act or practice in violation of this section commits a misdemeanor of the second degree, punishable as provided in s. [775.082](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0775/Sections/0775.082.html) or s. [775.083](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0775/Sections/0775.083.html). Any organization or other person who sells or offers for sale in this state a ticket or entry blank for a raffle or other drawing by chance, without complying with the requirements of paragraph (3)(d), commits a misdemeanor of the second degree, punishable by fine only as provided in s. [775.083](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0775/Sections/0775.083.html).

(8) This section does not apply to the state lottery operated pursuant to chapter 24.

**Florida Department of Education Rules on Raffles:**

**Financial & Program Cost Accounting & Reporting for Florida Schools (Red Book 2015) –Chapter 7 Section 4.4 c. 1. FUNDRAISING -**

Raffles and other activities of chance shall not be conducted by the school or on school property, including raffles conducted by charitable, nonprofit organizations leasing school property. Encouraging or permitting minors to participate in games of chance by playing or betting money or other valuable things is prohibited pursuant to section 849.04, F.S. Only a charitable, nonprofit organization exempt from federal income taxation pursuant to the Internal Revenue Code may conduct raffles or drawings by chance in the name of the school if the organization complies with all applicable provisions of chapter 496, F.S., and section 849.0935, F.S., **and the raffle is not conducted on school property.**

NOTE:

The information above is a change from the way raffles have worked in the past.  Before, a PTA or PTO that is a valid 501(c)3 could hold the raffle without restriction.  However, the FDOE rules have changed in that the raffle cannot be held on school grounds even if the 501(c)3 organization is holding it.