

Department of Revenue

Revenue Notice # 13-05: Lawful Gambling Tax – Linked Bingo Games

Electronic linked bingo games are expressly subject to the combined net receipts tax set forth in *Minnesota Statutes*, section 297E.02, subdivision 6. The term, “electronic linked bingo game” is not defined in statute. Since the selection of numbers or symbols in all linked bingo games are transmitted by electronic means, the Department will consider all linked bingo games, regardless of whether the bingo players are using paper cards or electronic devices, to be electronic and subject to the combined net receipts tax. All bingo games that are played at two or more locations will be considered to be linked bingo games.

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