



SOAR So You Want to Have a Raffle... SHEETS

Raffles have been used by organizations for years to raise money or contribute to a philanthropic project. A well planned and publicized raffle can help your organization reach its goals, but the success of your raffle requires that you to know state and University policies and use program planning techniques.

RULES AND REGULATIONS

According to State of Nebraska law, all raffle proceeds must go to a “charitable” organization (such as the American Heart Association, Cedars Home for Children, Diabetes Association, etc.) or be used for “community betterment purposes” (such as Morrill Hall, scholarships or speakers). The law also states that “gross proceeds must not exceed \$5,000” and “gross proceeds may be used solely for charitable or community betterment purposes, awarding of prizes to participants and operating costs.” To qualify as a raffle, at least 80% of the prizes (as determined by their fair market value) must be merchandise prizes and not redeemable for cash.

Sales tax is due and payable on the fair market value of prizes whether they are purchased or donated. Sales tax may be paid by the sponsoring organization, the individual or company donating the prizes, or individuals who win prizes. For additional tax information, check with Student Organization Financial Service (SOFS) in 222 Nebraska Union or 314 Nebraska East Union.

All University of Nebraska-Lincoln raffles must be registered with Student Involvement. You must complete the Event Planning and Registration process and have all necessary signatures before selling or ordering any raffle tickets.

If goals for your raffle meet state law requirements, you should begin the planning of your fundraiser by stopping by Student Involvement, 200 Nebraska Union or 300 Nebraska East Union. Make sure to do this before ordering any tickets, as there are specific guidelines for the format of the tickets. To begin the process, you should:

- Pick up the SOAR sheet on **Successful Fundraising**.
- Begin the Event Planning and Registration process by consulting with a staff member of Student Involvement about your raffle to insure that you understand all the regulations and responsibilities.
- Receive a **Raffle Authorization Responsibility Packet** (part of the Event Planning and Registration process) in 222 Nebraska Union, SOFS office (Student Organization Financial Services).

For more information on organization and personal development skills in the SOAR series, stop by or call UNL Student Involvement, 200 Nebraska Union, 472-2454; or 300 Nebraska East Union, 472-1780. Staff members will be happy to assist you and answer your questions.

student **involvement**
<http://involved.unl.edu>