

**School-Support Organizations Procedures**

The following procedures are provided for use by booster and/or Parent Teachers Association (PTA)/ Parent /Teacher or Student Association (PTSA) groups which are involved in money-raising activities:

1. Local booster clubs and PTA/PTSA organizations should be incorporated as non-profit organizations.
2. In order to receive non-profit status, the group must file articles of incorporation with the Secretary of State of the State of Washington. A non-profit organization must adhere to state laws (RCW 24.03).
3. The Board of Directors has adopted policy 4330 that governs the use of district facilities by a school-support organization. A fee may be charged for such use; see procedure 4330P.
4. The non-profit organization must operate without cost to the district.
5. The Washington State Gambling Commission (WSGC), the Department of Licensing (DOL), and the Internal Revenue Service (IRS) have regulations covering fund raising activities by non-profit corporations, such as:
  - 5.1 A non-profit organization may conduct sales or benefit affairs which include athletic or sports events, bazaars, benefits, campaigns, circuses, contests, dances, drives, entertainments, exhibitions, expositions, parties, performances, picnics, sales, social gatherings, theaters, and variety shows [RCW 19.09.020 (130)].
  - 5.2 A non-profit organization may operate bingo activities, raffles, and amusement games under requirements regulated by the WSGC (RCW 9.46).
  - 5.3 A non-profit organization involved in sales and benefits grossing over five thousand dollars (\$5,000) must obtain IRS recognition.
  - 5.4 When bingo, raffles, and amusement games are conducted, the State Gambling Act controls. These activities, under the State Gambling Act, may be conducted by non-profit organizations without a gambling permit under certain conditions specified in law RCW 9.46.0321. However, a non-profit organization must obtain IRS recognition as a tax exempt association regardless of gross income.

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