

### **School-Support Organizations**

The board encourages the formation of a parent-teacher-student association or similar organization at each school building for the purpose of providing an opportunity through which parents, teachers and students may unite their efforts and interests to enhance the school program. In schools where no such organization exists, another parent group can be recognized by the school principal as the official body through which parents, staff and students may unite their efforts for similar purposes.

Booster clubs and/or special interest organizations may be formed to support and strengthen specific activities conducted within the school or district. All such groups must receive the approval of the school principal or superintendent in order to be recognized as a booster organization. Staff participation, cooperation and support are encouraged in such recognized organizations.

The following guidelines are provided for use by booster and/or PTSA groups which are involved in money-raising activities:

- A. Local booster clubs and PTSAs should be incorporated as nonprofit organizations.
- B. In order to receive nonprofit status, the group must file articles of incorporation and bylaws with the Secretary of State. A nonprofit organization must adhere to state laws [RCW 24.03].
- C. The board of directors of the school district has established a fee schedule that governs the use of facilities by a school-support organization.
- D. The nonprofit organization must operate without cost to the district.
- E. The Washington State Gambling Commission, the Department of Licensing and the Internal Revenue Service have licensing regulations covering fund raising activities by nonprofit corporations.
  - 1. A nonprofit corporation 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;
  - 2. A nonprofit corporation may operate bingo activities, raffles, and amusement games under requirements regulated by the Washington State Gambling Commission [RCW 9.46]; and

3. A charitable organization involved in sales and benefits grossing over \$5,000 must obtain IRS recognition.
- F. When bingo raffles, and amusement games are conducted, the State Gambling Act controls. Certain gambling activities may be conducted by nonprofit organizations without a gambling permit under certain conditions. To operate without a gambling permit, a nonprofit must be recognized by the IRS and/or contributions to the group must be considered tax deductible. In addition, the nonprofit must have been organized and operating for at least 12 months before operating the gambling activity, be able to prove that it has made significant progress towards accomplishing its state purposes during the 12 consecutive months before operating the gambling activity, and have at least fifteen voting members who elect the governing body.

A nonprofit organization may hold an unlimited number of members-only raffles if the combined gross revenue (money taken in) from these raffles does not exceed \$5,000 during a calendar year. In addition to members-only raffles, a nonprofit may offer two unlicensed raffle, bingo, or amusement game events to the public each year and must notify its local policy agency at least five days before conducting the event. RCW 9.46.0321

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