

205 CMR 138.00: UNIFORM STANDARDS OF ACCOUNTING PROCEDURES AND INTERNAL CONTROLS

138.23: Drop Boxes for Table Games; Gaming Table Slot Cash Storage Boxes

- (1) A secure, tamper-resistant container known as a “drop box” shall be attached to each gaming table and any other gaming device at which currency, coupons, or other items of value are accepted by the gaming establishment. The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include:
 - (a) Specifications for the construction and material composition of drop boxes and housing, identification of the asset number or serial number to be used on gaming equipment, and whether the asset number will be imprinted on such equipment electronically or permanently.
 - (b) A detailed plan identifying which of the gaming licensee’s department(s) will be involved in handling the table drop. The plan must include at least one key gaming employee on the drop team and shall also include the following:
 1. Identification of the department having primary responsibility for the drop;
 2. An outline of the responsibilities of all gaming employees involved in handling the drop;
 3. A chain of command in the event the gaming licensee uses multiple departments to handle the drop; and
 4. A chain of command in the event the gaming licensee uses multiple departments to handle the count responsibilities.
 - (c) A detailed procedure for independent verification of the count as performed in accordance with 205 CMR 138.19. The procedure shall include:
 1. Separation of duties such that the person performing the daily of the counting machine shall not also perform the duties to determine the final numbers;
 2. Procedures to be followed in the event unaccounted for currency is found in accordance with 205 CMR 138.33(7) and (8); and
 3. Procedures governing the use and redemption of both valid and invalid coupons.
 - (d) A detailed variance and discrepancy procedure to be followed in the event the final count does not balance. The procedure shall include:
 1. Identification of the department responsible for reporting the drop to the Bureau and a timeline for when that reporting is due; and
 2. The count procedure to be followed in the event the gaming licensee’s count machines are not functioning.
 3. A detailed schedule of table drop and how often it will be performed, includingA procedure for the removal of drop boxes from table games.
 - (e) A procedure for the storage of unused drop box locks. The procedure shall include:
 1. The location where emergency drop boxes will be stored;

2. The location where spare drop boxes will be stored; and
3. Identification of the person or department responsible for replacement and storage of drop box locks.

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138.24: Cashiers' Cage; Satellite Cages; Master Coin Bank; Coin Vaults

The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include policies and procedures relative to the cashiers' cage, satellite, cages, master coin banks (if any), and coin vaults (if any) that incorporate, at a minimum, the following:

(1) Each establishment shall have on or immediately adjacent to the gaming area a physical structure known as a cashiers' cage (cage) to house the cashiers and to serve as the central location in the gaming area for **the main bank, the marker bank, the kiosk bank, and the chip bank, which shall be responsible for** the following pursuant to 205 CMR 138.29 and this section:

- (a) The custody of the cage inventory comprising currency including cash, patrons' deposits, coin, patron checks, gaming chips and plaques, and of forms, documents, and records normally associated with the operation of a cage;
- (b) The approval, exchange, redemption, and consolidation of patron checks received for the purposes of gaming;
- (c) The receipt, distribution, sale and redemption of gaming chips and plaques;
- (d) The issuance, receipt and reconciliation of imprest funds used by slot attendants in the acceptance of currency and coupons from patrons in exchange for currency;
- (e) The issuance, receipt and reconciliation of imprest chip funds and currency used by chippersons in the acceptance of coin, currency, slot tokens and coupons from seated poker patrons in exchange for chips; and
- (f) Such other functions normally associated with the operation of a cage.

(2) If a gaming establishment will make use of coins or tokens in its gaming operation it shall have within the cage or in such other area as approved by the commission a physical structure known as a master coin bank to house master coin bank cashiers. The master coin bank shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein and serve as the central location in the gaming establishment for the following:

- (a) The custody of currency, coin, prize tokens, slot tokens, forms, documents and records normally generated or utilized by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;
- (b) The exchange of currency, coin, coupons, prize tokens and slot tokens for supporting documentation;
- (c) The responsibility for the overall reconciliation of all documentation generated by master coin bank cashiers, slot cashiers, changepersons, and slot attendants;
- (d) The receipt of coin and slot tokens from the hard count room; and
- (e) Such other functions normally associated with the operation of the master coin bank.

(3) The cage shall be designed and constructed to provide maximum security for the materials housed therein and the activities performed therein; such design and construction shall, at a minimum, include the following features and specifications:

- (a) It shall be fully enclosed except for openings through which materials such as gaming chips and plaques, slot tokens and prize tokens, patron checks, cash, records, and documents can be passed to service the public, gaming tables, and slot booths;
- (b) It shall have a manually triggered silent alarm system for the cage, ancillary office space, and any related vault, which systems shall be connected directly to the monitoring rooms of the closed circuit television system, IEB office and the security department office;
- (c) It shall have double door entry and exit system (MAN-TRAP) that will not permit an individual to pass through the second door until the first door is securely locked. In addition:
 - 1. The first door adjacent to the gaming floor of the double door entry and exit system shall be controlled by one department (electronically and manually). The second door of the double door entry and exit system shall be controlled by a separate department from the first;
 - 2. The system shall have closed circuit television coverage which shall be monitored by the security department or surveillance department; and
 - 3. Any entrance to the cage that is not a double door entry and exit system shall be an alarmed emergency exit door only.
- (d) It shall have separate locks on each door of the double door entry and exit system, the keys to which shall be different from each other.

(4) Each master coin bank located outside the cage shall meet all the requirements of 205 CMR 138.24(3).

(5) Each gaming establishment may have separate areas for the storage of coin, prize tokens and slot tokens (coin vaults) in locations outside the cage or master coin bank.

(6) Each coin vault shall be designed, constructed and operated to provide maximum security for the materials housed and activities performed therein, and shall include at least the following:

- (a) A fully enclosed room, located in an area not open to the public;
- (b) A metal door with one key that shall be maintained and controlled by the main bank or master coin bank, which shall establish a sign-in and sign-out procedure for removal and replacement of that key;
- (c) An alarm device that signals the monitors of the gaming licensee's close circuit television system whenever the door to the coin vault is opened; and
- (d) Closed circuit television cameras capable of accurate visual monitoring and taping of any activities in the coin vault.

(7) Each gaming establishment may also have one or more "satellite cages" separate and apart from the cashiers' cage, but in or adjacent to a gaming area or simulcasting facility, established to maximize security, efficient operations, or patron convenience and comfort and designed and constructed in accordance with 205 CMR 138.00. Subject to commission approval, a satellite cage may perform any or all of the functions of the cashiers' cage. The functions which are conducted in a satellite cage shall be subject to the applicable accounting controls set forth in 205 CMR.

(8) Each gaming licensee shall file with the commission the names of all persons possessing the combination or keys to the locks securing the entrance to the cage, any satellite cages, master coin bank and coin vaults; as well as all persons possessing the ability to operate alarm systems for the cage, any satellite cages, master coin bank and coin vaults.

(9) Notwithstanding 205 CMR 138.24(2), each gaming licensee may, with prior commission approval, operate its cashiers' cage without the master coin bank, provided that the main bank serves as the central location in the gaming establishment for the transactions enumerated in 205 CMR 138.24(2)(a) through (e), and provided further, that the references therein and elsewhere in 205 CMR 138.00 to:

- (a) Master Coin Bank Cashiers shall apply instead to the main bank cashiers assigned the duties and performing the functions that would otherwise be assigned to or performed by master coin bank cashiers; and
- (b) The Master Coin Bank shall apply instead to the main bank, but only insofar as it is authorized to perform master coin bank functions.

(10) Whenever the approved internal controls of a gaming licensee require or authorize documents to be transported from the cashiers' cage to a satellite cage or from a satellite cage to the cashiers' cage or another satellite cage, the gaming licensee shall, unless specified otherwise, transport the documents through the use of a pneumatic tube system or a casino security department representative.

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138.29: Accounting Controls for the Cashiers' Cage, Satellite Cages, Master Coin Bank and Coin Vaults

~~A system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include detailed protocols and procedures for the function of the cashiers' cage, satellite cages, master coin bank, and coin vaults, if any.~~

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the main bank, which shall include:
 - (a) Receipt of cash, value chips, gaming vouchers, jackpot payout slips, and personal checks received for gaming purposes from cage cashiers in exchange for cash;
 - (b) Receipt of cash from the count room;
 - (c) Preparation of the overall cage reconciliation and accounting records, and independent verification of all bank assets by the main banker;
 - (d) Preparation of the daily bank deposit for cash, cash equivalents, counter checks, and personal checks;
 - (e) Issuance, receipt, and reconciliation of imprest funds used by slot attendants; and
 - (f) Receipt of unsecured currency and vouchers.

A copy of the cage cashiers' count sheets and documentation shall be sent to the gaming licensee's accounting department.

- (2) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the marker bank, which shall include:
 - (a) Maintenance of credit application information;
 - (b) Setting minimum and maximum amounts for patron credit lines;
 - (c) Maintenance of serially pre-numbered forms used in sequential order accounted for by employees with no incompatible functions;
 - (d) Marking originals and copies of void marker slips "void" and including the signature of the individual responsible for preparing the slip(s);
 - (e) Accountability for marker slips, which must be a five-part form (redemption, accounting, issuance, and acknowledgement copy along with the original) attached in a book, which shall be maintained by the finance department but may be issued to the table games department.
 1. Marker slips may be issued for chips, cash, or gaming vouchers.
 2. Marker slips shall include the signature of the marker bank cashier, who shall time stamp the acknowledgment copy of the five part form.
 3. The original and redemption copies of the marker slips shall be maintained in marker bank.
- (3) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the kiosk bank, including the following:

- (a) Replenishment of empty cassettes with full imprest cassettes, which shall be performed by the main banker;
 - (b) Daily receipt of, and accountability for, gaming vouchers that have been redeemed for cash;
 - (c) Receipt of bill validator boxes from the main bank and counting of the currency therein.
- (4) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall detail the responsibilities and functions of the chip bank, which shall include:
- (a) Procedures to be followed with respect to fills, including, at a minimum:
 - 1. That fill slips be prepared by a chip bank cashier either manually or electronically;
 - i. If manually prepared, that they be prepared using a four-part form that includes drop box, acknowledgement, chip bank, and accounting copies and inserted into a locked dispenser which has access maintained and controlled by finance department employees with no incompatible functions; and
 - ii. If electronically prepared, that they be prepared on a three-part form that includes a drop box, acknowledgement, and chip bank copy which may not be changed or removed by any personnel involved in its preparation;
 - 2. That fill slips be serially prenumbered forms and used in sequential order;
 - 3. That fill slips contain the following information upon preparation:
 - i. Denominations of chips being distributed;
 - ii. Total amount of each denomination;
 - iii. Total amount of all denominations;
 - iv. Game and table number where chips are being distributed;
 - v. Date and shift;
 - vi. Signature of chip bank cashier and/or the identification code;
 - 4. When applicable, that fill slips be marked "void" and signed by the cashier;
 - (b) Procedures to be followed with respect to credits, including, at a minimum:
 - 1. That credit splits be prepared by a chip bank cashier either manually or electronically;
 - i. If manually prepared, that they be prepared using a four-part form that includes drop box, acknowledgement, chip bank, and accounting copies inserted into a locked dispenser which has access maintained and controlled by finance department employees with no incompatible functions;
 - ii. If electronically prepared, that they be prepared on a three-part form that includes a drop box, acknowledgement, and chip bank copy which many not be changed or removed by any personnel involved in its preparation;
 - 2. That credit slips be serially prenumbered forms and used in sequential order;
 - 3. That credit slips contain the following information:
 - i. Denominations of chips being returned to the chip bank;
 - ii. Total amount of each denomination;
 - iii. Total amount of all denominations;
 - iv. Game and table number where chips are being removed;
 - v. Date and shift;
 - vi. Signature of chip bank cashier;
 - 4. When applicable, that fill slips be marked "void" and signed by the cashier;
- (5) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall outline the procedures for accepting deposit checks from gaming patrons.

- (a) The procedures shall include the responsibilities of the cage cashier, which shall include, at a minimum:
 - 1. Endorsing the check “for deposit only”;
 - 2. Initialing the check;
 - 3. Date-and time-stamping the check;
 - 4. Verifying signatures using either an ID card or the gaming licensee’s personnel file;
 - 5. Ensuring that patrons do not exceed authorized daily amounts;
 - 6. Exchanging the check for cash in an amount equal to the amount for which the check is written.
 - (b) Refusal to accept checks made payable to an individual, including social security checks, unemployment checks, disability checks, and payroll checks.
 - (c) Refusal to accept funds obtained using a cash advance from a credit card.
 - (d) Accepting personal checks only if they are:
 - 1. Written on a commercial bank or credit union;
 - 2. Written for a specific amount;
 - 3. Made payable to the licensee; and
 - 4. Currently dated.
- (6) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall require that incompatible functions are segregated such that no employee is in a position to both commit an error or commit a fraud and to conceal the error or fraud in the normal course of the employee’s duties.

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138.31: Procedure for Accepting Cash and Coupons at Gaming Tables

The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include procedures for accepting cash and coupons at gaming tables, including:

- (a) Whether a dealer accepting cash at a gaming table will fan out the cash face up or face down;
- (b) The method by which cash of each denomination shall be placed on the game table;
- (c) A provision that coupons may only be accepted at a gaming table on even money wagers;
- (d) Rules related to coupon use, if any;
~~Guidelines for free slot play; and~~
- (e) Procedures related to the issuance of promotional chips.

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138.32: Table Game Drop Boxes, Transport to and from Gaming Tables; Storage Boxes

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include:
- (a) Specifications related to the material and construction of the drop box and housing as well as the construction and security of drop carts.
 - (b) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include detailed procedures regarding transport of the drop from the gaming floor to the count room. These procedures shall include:
 - 1. When the drop will take place;
 - 2. Which department(s) will handle the drop;
 - 3. How many days per week the drop will take place;
 - 4. Which department(s) will be accountable for the drop boxes during pickup from the gaming floor and be responsible for the verification form;
 - 5. Which department(s) will have keys to access the game table, outside door, and cash door, and at what time such areas will be accessed;
 - 6. A requirement that the drop team and the count team have separate access keys as well as a requirement that each include a minimum of two security members;
 - 7. A process governing drop boxes for unopened pits or games;
 - 8. The route that will be taken through the gaming establishment; and
 - 9. A requirement that the boxes be secured during all stages of transport.
 - (c) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include the locations of storage areas for emergency drop boxes, spare drop boxes, alternate drop boxes, and full drop boxes, and shall include procedures for the use of emergency drop boxes.

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138.35: Table Inventory; Table Inventory Container; Chip Reserve Compartment

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall outline the instances in which the table inventory will be changed during the course of a gaming day. Such outline shall include procedures for:
 - (a) Opening a table;
 - (b) Fills and credits;
 - (c) Issuance of chips, currency, or other form of value based on the player's previously-issued credit pursuant to 205 CMR 138.43; and
 - (d) Closing a table.

- (2) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall:
 - (a) Include procedures to address errors in recording a table game bankroll, including error notification and incorrect table inventory slip form procedures;
 - (b) Indicate whether the gaming licensee will use a chip reserve compartment at its game tables; and
 - (c) Require that the table inventory slip can be seen through the float at closed tables.

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138.36: Procedures for Counting Table Inventory, Opening Tables for Gaming Shift Changes at
Gaming Tables, and Closing Gaming Tables

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall require that the table inventory be verified at the start of each day on a table inventory slip form, which shall be signed and placed in the drop box. The verification process shall include:
 - (a) Procedures for verification of the accuracy of the bankroll in the opening of the day;
 - (b) Procedures for inspection of the bankroll;
 - (c) Procedures for handling discrepancies on the table inventory slip form, including error notification to the department(s) affected by the discrepancy and providing both the correct and incorrect forms along with a manager's signature;
 - (d) Procedures for removal and verification of gaming stacks;
 - (e) Procedures for closing a game, including locking and verifying all bankrolls and removing all stacks and amounts from the bankroll.

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138.57: Slot Machine Tournaments and Promotional Events within the Gaming Area

- (1) Slot machine tournaments may not be played with cash, value chips, plaques, gaming vouchers or other cash equivalents.
- (2) A gaming licensee may charge an entry fee to participate in a slot machine tournament. A gaming licensee that charges an entry fee shall submit an acknowledgment of the total fees collected to the IEB by 10 a.m. on the day following the conclusion of the tournament.
- (3) A system of internal controls submitted in accordance with 205 CMR 138.02, which shall be maintained by the gaming licensee, shall set forth a process that provides for submission of a written notice to the Bureau at least five business days prior to the commencement of a slot machine tournament, which shall include, at a minimum, the following:
 - (a) A general description of how the slot machine tournament will be conducted and a copy of the rules governing play;
 - (b) The dates and times that the tournament will be conducted;
 - (c) Participation eligibility requirements including:
 1. Who is eligible to participate;
 2. The minimum and maximum number of participants; and
 3. Entry fees charged.
 - (d) The criteria used to determine the winners;
 - (e) The monetary amount or description of the prizes to be awarded;
 - (f) The details of when and how the prizes will be awarded;
 - (g) The asset and gaming floor plan location numbers of the slot machines that will be used to conduct the slot machine tournament; and
 - (h) How the slot machine tournament area will be segregated from patrons who are not participating in the slot machine tournament.
- (4) In addition to filing a notice required under subsection 205 CMR 138.57(3), a gaming licensee shall submit a copy of the notice to the Commission's finance department.
- (5) Advertising to promote a slot machine tournament must, at a minimum:
 - (a) Contain information regarding who is eligible to participate; and
 - (b) Include a copy of the slot machine tournament rules or state how a copy of the rules may be obtained.
- (6) A slot machine used for a slot machine tournament must:
 - (a) Use tournament software certified in accordance with 205 CMR 144.00;
 - (b) Maintain connectivity with the Central Monitoring System (CMS); and
 - (c) Have the functionality of the bill validator, ticket printer and electronic funds transfer meters disabled during the slot machine tournament so that the slot machine does not accept cash or credits or make payouts during tournament play.
- (7) Before and after a slot machine tournament, the gaming licensee shall:

- (a) Receive approval from the Network Operations Center to place the slot machine in and take it out of tournament mode; and
 - (b) Ensure that the Network Operations Center has recorded all meter settings on all slot machines used in the tournament.
- (8) A gaming licensee shall maintain records related to the conduct of a slot machine tournament in accordance with 205 CMR 138.09. These records shall be made available to the commission upon request and must include, at a minimum:
- (a) A copy of the notice required under subsection 205 CMR 138.57(3); and
 - (b) The names and addresses of all prize winners and the prize each winner was awarded.
- (9) An activity involving a slot machine or other gaming equipment which occurs on the gaming floor of a gaming establishment or in areas off the gaming floor where contests or tournaments are conducted and which results in an individual obtaining any money or thing of value from, or being owed any money or thing of value by, a gaming licensee must have surveillance coverage.

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138.64: Accounting Controls for Chip Persons and Chips

- (1) The system of internal controls submitted by a gaming licensee in accordance with 205 CMR 138.02 shall include policies and procedures governing the processes of fills and credits. At a minimum, such policies and procedures shall:
 - (a) Identify the department(s) and individual(s) responsible for performing the duties of fills and credits, including:
 1. The steps involved in the processes of both fills and credits;
 2. Whether the processes will be performed manually or electronically; and
 3. Signatures of the department(s) and individual(s) performing the fills and credits.
 - (b) Explain the duties of table game employee(s), the duties of main bank employee(s), and the duties of security personnel, including detailed recording procedures of the fill or credit transaction.
 - (c) Include notification to the surveillance department by the bank or by pit personnel that a fill or credit is being performed, including:
 1. Notification of errors pertaining to fills and credits;
 2. Identification of the department(s) and individual(s) responsible for correcting errors pertaining to fills and credits; and
 3. Procedures for voided transactions and manual transactions.

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138.71: Table Game Tournaments and Promotional Events within the Gaming Area

- (1) A gaming licensee may conduct a gaming tournament for any table game authorized by the Commission pursuant to 205 CMR 147.00.
- (2) A system of internal controls submitted in accordance with 205 CMR 138.02, which shall be maintained by the gaming licensee, shall set forth a process that provides for submission of a written notice to the Bureau at least five business days prior to the commencement of a gaming tournament, which shall include, at a minimum, the following:
 - (a) The date(s), time(s), and location(s) of the scheduled gaming tournament;
 - (b) The number of participants expected;
 - (c) The game type;
 - (d) Rules concerning tournament play and participation;
 - (e) The prize structure;
 - (f) Dealer tips determined in accordance with 205 CMR 138.34, if applicable;
 - (g) Participant registration procedures;
 - (h) The methodology for determining winners;
 - (i) The equipment to be used;
 - (j) Forms utilized in connection with the tournament;
 - (k) A description of security and surveillance measures that will be implemented for the gaming tournament;
 - (l) A certification from the supervisors of the gaming licensee's security, gaming operations, and surveillance departments that the proposed gaming tournament will not adversely affect the security and integrity of gaming operations;
 - (m) A certification from the gaming establishment controller or designee that he or she has reviewed the rules for the tournament in regard to gaming tournament revenue reporting and certified conformance with 205 CMR 140.02(2)(c); and
 - (n) A certification from a holder of a key gaming employee license that the tournament will be conducted in accordance with the tournament rules developed pursuant to 205 CMR 138.71(2).
- (3) Tournaments may not be played with cash, value chips, plaques, gaming vouchers or other cash equivalents. Table game tournaments shall be conducted using tournament chips.
- (4) A gaming licensee may charge an entry fee to participate in a tournament. The gaming licensee that charges an entry fee shall submit electronically the revenue from the tournament at the end of gaming day following the conclusion of the tournament.
- (5) The IEB may at any time require the gaming licensee to immediately cease any tournament or promotional event offered within the gaming area if the tournament or promotional event provided is in any material manner different from the description contained in the submission filed pursuant to 205 CMR 138.71(2) or in any way compromises the security or integrity of gaming operations.

- (6) No false or misleading statements, written or oral, shall be made by a licensee or its employees regarding any aspect of any promotional activity.
- (7) The licensee shall maintain the rules of the event, including eligibility to participate, criteria for entry and winning prizes awarded, and prize winners, for a minimum of two (2) years from the last day of the event. Written rules governing the tournament or promotional event shall be made immediately available to the public and the commission upon request.
- (8) All prizes offered in the promotional activity shall be awarded according to the rules governing the event.
- (9) Large tournaments and promotions held in non-gaming areas will be submitted and reviewed on a case-by-case basis.
- (10) Payouts from promotional activities are not winnings paid to patrons and as such shall not be deductible when calculating gross gaming revenue in accordance with 205 CMR 140.02.
- (11) Promotional coupons shall contain the following information preprinted on the coupon:
 - (a) The name of the gaming establishment;
 - (b) The city or other locality and state where the gaming facility is located;
 - (c) The specific value of any monetary coupon stated in U.S. dollars;
 - (d) Sequential identification numbers, player tracking numbers with unique numbers added to them, or other similar means of unique identification of each coupon for complete and accurate tracking and accounting purposes;
 - (e) An expiration date;
 - (f) All conditions required to redeem the coupon.
- (12) Licensees offering promotional coupons shall track the issuance and redemption of each promotional coupon. Documentation of the promotional coupon tracking shall be maintained on file for two years and made readily available to the Bureau upon request. The inventory of unissued promotional coupons must be maintained in a reasonable manner that prevents theft or fraud.
- (13) Promotional coupons shall be cancelled at the time they are redeemed in a manner that will prevent multiple redemptions of the same coupon.
- (14) An activity involving a table game or other gaming equipment which occurs on the gaming floor of a gaming establishment or in areas off the gaming floor where contests or tournaments are conducted and which results in an individual obtaining any money or thing of value from, or being owed any money or thing of value by, a gaming licensee must have surveillance coverage.