



DAVE YOST

OHIO ATTORNEY GENERAL

Charitable Law Section
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March 26, 2025

Napoleon Youth Football
c/o James E Etoll, Statutory Agent
125 Vincennes Drive
Napoleon, Ohio 43545

Notice of Intent to Reject and Opportunity for Hearing

For purposes of this Notice, the terms “you” or “your” shall refer to the organization “Napoleon Youth Football.”

The Ohio Attorney General’s Office hereby informs you that it intends to reject and deny your 2025 Type III Bingo License Application for the following reasons:

Ohio Revised Code Section 2915.08 authorizes the Attorney General to issue bingo licenses only to those entities that qualify as a “charitable organization” as that term is defined in Ohio Revised Code Section 2915.01(H). Section 2915.01(H) of the Revised Code defines a “charitable organization” to include only those organizations that are “exempt from federal income taxation” under the Internal Revenue Code. Furthermore, pursuant to Section 2915.01(H), to qualify as a “charitable organization,” an organization shall have been in continuous existence as such in this state for a period of two years immediately preceding [] the making of an application for a bingo license under section 2915.08. Section 2915.08(C)(2) requires an applicant to file “A statement that the applicant is a charitable organization and that it has been in continuous existence as a charitable organization in this state for two years immediately preceding the making of the application.”

Upon review of your 2025 Type III Bingo License Application, it appears you received an exemption from federal income taxation from the Internal Revenue Service on June 27, 2024. Therefore, you have failed to demonstrate that you have been in continuous existence as a charitable organization for the immediate two years preceding the submission of your Application. Therefore, you do not qualify as a “charitable organization” eligible to obtain a bingo license from the Attorney General’s Office.

Pursuant to Section 119.07 of the Ohio Revised Code, you are entitled to a hearing on this matter if you timely request one. If you wish to request a hearing, the Attorney General’s Office must receive the request from you within 30 days of the date of the mailing of this notice. You may email a request to the Attorney General’s Charitable Law Section at kimberly.bossman@ohioago.gov. Alternatively, you may mail a request to:

Ohio Attorney General’s Office
Attn: Bingo Unit, Charitable Law Section
30 East Broad Street, 25th Floor
Columbus, Ohio 43215

In the event you timely request a hearing, you may appear in person and represent yourself or be represented by an attorney that is permitted to practice law in the State of Ohio.* At the hearing, you may present evidence and examine witnesses appearing for and against you. In lieu of attending the hearing, you may also present your position, arguments, or contentions in writing.

***Be advised that, under Ohio law, corporations must be represented by an attorney authorized to practice law in this State and that individuals not so authorized may not appear and represent those entities. If you have any questions regarding your status, you should contact an attorney for further guidance.**

Very respectfully yours,

DAVE YOST
Ohio Attorney General



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