



DAVE YOST

OHIO ATTORNEY GENERAL

Charitable Law Section
Office 614-466-3181
Fax 614-466-9788

May 16, 2022

Loyal Order of Moose #1383
1112 Cleveland Ave.
Ashland, OH 44805

Certified Mail# 7018 1830 0000 2706 2652

Re: Adjudication Order

Dear Board Members and Operatives:

Enclosed please find a copy of the Adjudication Order of the Attorney General issued May 13, 2022. Please be advised that to appeal this Order, a Notice of Appeal must be filed with this Office and with the Court of Common Pleas of the county in which the place of business of the appellant is located within fifteen (15) days of the mailing of this Order.

Should you have any questions or concerns please feel free to contact me at (614) 466-3181.

Very respectfully,

DAVE YOST
OHIO ATTORNEY GENERAL

A handwritten signature in blue ink, appearing to read "Dan W. Fausey".

Daniel W. Fausey
Chief, Charitable Law Section

Enclosures: Certification
Adjudication Order
Delegation Letter



DAVE YOST

OHIO ATTORNEY GENERAL

Charitable Law Section
Office 614-466-3181
Fax 614-466-9788

CERTIFICATION

The State of Ohio,
County of Franklin, SS

In accordance with Ohio Revised Code 119.09, I, the undersigned Chief of the Charitable Law Section, hereby certify that the foregoing is a true and exact reproduction of the original Order of the Ohio Attorney General entered on its journal, on the 13th day of May, 2022.

A handwritten signature in blue ink, appearing to read "Daniel W. Fausey".

Daniel W. Fausey
Chief, Charitable Law Section

Loyal Order of Moose #1383
Application for 2021 Charitable Bingo License Application (Type III)

**IN THE MATTER OF LOYAL ORDER OF MOOSE, INC. #1383
2021 CHARITABLE BINGO LICENSE APPLICATION/RENEWAL**

DECISION

Loyal Order of Moose, Inc. #1383's ("LOOM #1383) application to renew its 2021 Ohio Charitable Bingo License Renewal Application is denied.

INTRODUCTION AND SUMMARY

LOOM applied to renew its 2021 Ohio Bingo License on December 30, 2020. (Crawford Aff., & Ex. 2). As part of the application process, LOOM was required to file an annual report with the Ohio Attorney General by March 15, 2021. R.C. 1716.02. No annual report was filed. (Crawford Aff., ¶ 7). On September 15, 2020, the United States Internal Revenue Service (IRS) revoked LOOM's tax-exempt status under 501(c)(8). (Crawford Aff., Ex. 3). On September 27, 2021, the Attorney General proposed to deny the renewal application. (NOH & Crawford Aff., Ex. 1).

LOOM requested a hearing but later withdrew that request (Bossman Aff & Exs.). The Attorney General submitted evidentiary materials in support of the denial of the application. (Crawford Aff. & Exhs.). The matter is now before the Attorney General for adjudication. Upon independent review of the record, the Attorney General hereby denies the application.

The Notice of Opportunity for Hearing is abbreviated as "NOH" in this decision. The affidavits of Daniel Crawford and Kimberly Bossman and their associated exhibits are abbreviated as "Aff. Ex." in this decision.

PROCEDURAL POSTURE

On December 30, 2020 LOOM applied to renew its Charitable Bingo License for 2021. (Crawford Aff., Ex. 2). On September 27, 2021, LOOM was notified of the Attorney General's intent to deny the renewal application. (Crawford Aff. Ex. 1).

In the Notice of Intent, the Attorney General proposed to reject the renewal Bingo License Application for two reasons, summarized as follows:

1. To conduct bingo, LOOM must be a tax-exempt organization under IRS rules. LOOM's tax-exempt status was revoked by the IRS on September 15, 2020.
2. To conduct bingo, LOOM must file annual financial statements with the Attorney General which had not been filed.

Certified mail of the NOH was accomplished on September 30, 2021. (Crawford Aff., Ex 1). On October 20, 2021, LOOM requested a hearing on the Attorney General's NOH. (Bossman Aff., Ex. 5). The Attorney General set a hearing on the matter by a letter dated November 10, 2021. (Bossman Aff, Ex. 6). On December 8, 2021, LOOM withdrew its hearing request by email. (Bossman Aff. Ex. 7). The hearing was cancelled. (Bossman Aff. Exs. 8 & 9). No evidentiary material was submitted on behalf of LOOM.

Attorney General Dave Yost delegated responsibility for issuing final orders on these matters to Deputy Attorney General Jonathan Fulkerson pursuant to a letter of authority dated June 10, 2021 which is appended to this decision.

ANALYSIS

The Attorney General concurs with the proposal to reject LOOM's 2021 bingo license renewal application.¹ Accordingly, LOOM's Application for a 2021 Bingo License is denied and rejected.

LOOM's loss of IRS tax-exempt status was discovered during a review of the renewal application. (Crawford Aff., ¶ 5). Upon further review, the revocation date of the tax-exempt status was September 15, 2020 – a date preceding LOOM's renewal application. (Crawford Aff., Ex. 3). Additionally, LOOM's online renewal application states that it does not fall under an IRS exemption. (Crawford Aff., Ex 2, question 10).

The affidavit and exhibits are sufficient to prove the lack of the required IRS certification under R.C. 2915.08(A)(2)(d). The Attorney General has proven Count I.

¹ Technically, LOOM applied to renew its license and did not file for an initial license. Those terms are used interchangeably here.

Count II alleges that LOOM has failed to file its annual financial report pursuant to R.C. 1716.02. No report to date has been filed. (NOH, pg. 2, Crawford Aff. ¶ 7, Crawford Aff. Ex. 4). The affidavit and exhibits are sufficient to prove the lack of proper financial record filing. The Attorney General has proven Count II.

Counts I and II are sustained.

CONCLUSION

The Attorney General denies and rejects the application of the Loyal Order of Moose, Inc. #1383's renewal application for a 2021 Bingo License.

ADJUDICATION

IT IS ORDERED, ADJUDGED AND DECREED THAT THE 2021 BINGO LICENSE APPLICATION BY LOYAL ORDER OF MOOSE, INC. #1383 IS HEREBY REJECTED.

Any appeal from this Adjudication must be pursued by filing a Notice of Appeal (a copy or the original) with the Ohio Attorney General's Office, Charitable Law Section, 30 East Broad Street, 25th Floor, Columbus, Ohio, 43215.

The appeal must set forth the order appealed from and state that the Order is not supported by reliable, probative and substantial evidence and is not accordance with law. A copy or the original of such Notice of Appeal shall also be filed by the appellant with the Court of Common Pleas of the county in which the place of business of the appellant is located. Such Notice of Appeal shall be filed within fifteen (15) days after the mailing of the notice of the Ohio Attorney General's Order as provided in Section 119.12 of the Ohio Revised Code.

By Order of the Ohio Attorney General
DAVE YOST

/s/ Jonathan Fulkerson

May 13, 2022

Jonathan Fulkerson
Deputy Attorney General

Appendix – Delegation Letter



DAVE YOST
OHIO ATTORNEY GENERAL

Charitable Law Section
Office 614-466-3181
Fax 614-466-9788

June 10, 2021

RE: Designate Authorization for Charitable Bingo Adjudications

Deputy Attorney General, Jonathan Fulkerson will serve as designee of Attorney General Yost for Charitable Bingo Adjudications in matters involving bingo organizations, distributors of bingo supplies and manufacturers of bingo supplies licensed under Ohio Revised Code (ORC) Section 2915. The adjudications are issued pursuant to ORC Chapters 119 and 2915.

The Charitable Law Section will transmit the record of proceedings to Deputy Attorney General Fulkerson within ten (10) days of the deadline to file objections to the hearing officer's report and recommendation pursuant to ORC 119.09.

Upon receipt of an adjudication order, the Charitable Law Section will enter the order in its journal and serve a copy to the party affected in accordance with ORC 119.09.

DAVE YOST
Ohio Attorney General