

Visit ["Where can I get vaccinated"](#) or call 1-877-COVAXCO (1-877-268-2926) for vaccine information.

[Skip to main content](#)

[Home](#)

Search

- [Home](#)
- [Auto Industry](#)
- [Gaming](#)
  - [Fantasy Sports](#)
  - [Limited Gaming](#)
  - [Sports Betting](#)
- [Liquor & Tobacco](#)
  - [Liquor](#)
  - [Tobacco](#)
- [Marijuana](#)
- [Racing](#)
- [Contact Us](#)

1. [Home](#)
2. Laws and Regulations - Gaming

## Laws and Regulations - Gaming

The Secretary of State's office publishes the [Code of Colorado Regulations](#), the official record of all administrative rules adopted by State agencies.

[Colorado Limited Gaming Act with Constitutional Amendment](#) *\*updated September 2021*

### Amendment 50

On July 2, 2009, Colorado casinos began to allow \$100 maximum bets, offer the games of craps and roulette, and remain open 24 hours a day as the result of Amendment 50, approved by Colorado voters on Nov. 4, 2008. The amendment earmarks additional State revenues generated by the increased limits, games and hours to community colleges and the gaming towns and counties. The amendment also requires voter approval for any increase in gaming tax rates.

Prior to the implementation of Amendment 50, casinos were limited to a \$5 maximum wager on slot machines, live blackjack and live poker, while being open from 8 a.m. to 2 a.m.

The Amendment 50 text is now incorporated into the Colorado Limited Gaming Act with Constitutional Amendment which is linked at the top of this web page.

### **Gambling Payment Intercept**

As of July 1, 2008, casinos are required to check an online database of persons who are delinquent in child support payments prior to awarding cash jackpot prizes that require an IRS form. If the winner of the cash prize is listed on the database, the casino is required to withhold the amount of the child support delinquency and submit it to the State. The withheld funds are directed to the Colorado Department of Human Services to be applied toward the delinquency. If the delinquency is less than the cash prize, the remainder is paid to the winner.

On July 1, 2011, the intercept program was expanded to include debts for outstanding criminal restitution. Casinos still perform only one search, but the search checks for outstanding debt in both areas and forwards any intercepted amounts to the State. The withheld funds are first applied by the Colorado Department of Human Services to any delinquent child support, and next by the State Judicial Department to any outstanding criminal restitution. Any remainder is paid to the winner.

Another expansion to the intercept program became effective on January 1, 2012, and includes certain unpaid debts to the State. As before, casinos perform a single search which subsequently checks for arrears in child support, criminal restitution, and state debt. In the event a patron has debt in all three areas, his/her winnings are intercepted, and the debts are applied in the following priority: Colorado Department of Human Services, State Judicial Department, and finally Colorado Department of Personnel and Administration. Any remaining winnings after satisfying any outstanding debt in these areas are paid to the patron. In early 2014, the Colorado Department of Personnel and Administration (DPA) database was added to the registry in conjunction with the development of a single intercept architecture called the Master Intercept Repository (MIR). Intercepts on behalf of DPA can include debt which has accrued through contract, subrogation, tort or operation of law.

The MIR centralizes the intercept process for outstanding child support costs, criminal restitution and other court fees, and state debt certified to DPA. The MIR serves as a single point of record for DOR divisions (Gaming, Racing, Lottery and Taxation) to affect intercepts for these outstanding debts and will reasonably protect citizens from multiple accidental intercepts while placing DOR in a position for optimal data integrity.

After comparing a winner's profile to the MIR and intercepting any amount due, casino staff will assist winners of large jackpots with the necessary federal United States Internal Revenue Service (I.R.S.) forms, notify the I.R.S. of the jackpot amount and provide a W-2G form to the winner to be filed with the winner's federal income taxes.

For smaller jackpots, it is the responsibility of the taxpayer to include casino winnings on personal tax forms as taxable income.

An IRS W-2G form is required for all slot machine jackpots **that are \$1,200 or more**, certain poker jackpots **that are \$600 or more** and poker tournament prizes above \$5,000.

For questions or issues related to the online registry, casinos should contact the Customer Service desk at Colorado Interactive at (303) 534-3468 x0 or 1-800-970-3468 x0.

- [Gambling Payment Intercept Act](#)
- [Gambling Payment Intercept Regulations](#)
- [Gambling Intercept Payment User Manual](#)
- [Gambling Payment Registry FAQs](#)

## **Sunset Bill**

### **What is the Sunset Bill?**

A sunset review, conducted by the Colorado Department of Regulatory Agencies, is a periodic assessment of state boards, programs, and functions to determine whether or not they should be continued by the legislature. Sunset reviews focus on creating the least restrictive form of regulation consistent with protecting the public. In formulating recommendations, sunset reviews consider the public's right to consistent, high quality professional or occupational services and the ability of businesses to exist and thrive in a competitive market, free from unnecessary regulation. The Division of Gaming's last sunset review was conducted in 2011-2012.

- [Sunset Bill](#)

## **Rules**

### **Gaming Rules**

These copies of the rules are provided as a convenience to the public by the Colorado Department of Revenue and do not constitute an official publication. The official version of these rules is published by the Office of the Secretary of State in the Colorado Code of Regulations and may be obtained from the [Colorado Secretary of State's website](#).

**updated March 2, 2022** *\*indicates updated rule*

[Rule 1: General Rules and Regulations](#)

[Rule 2: Powers and Duties of Commission and Director](#)

[Rule 3: Applications, Investigations, and Licensure](#)  
[Rule 4: Rights and Duties of Licensees](#)  
[Rule 4.5: Publicly Traded Corporations and Public Offerings of Securities](#)  
[Rule 5: Grounds and Procedures for Disciplinary Actions](#)  
[Rule 6: Declaratory Orders](#)  
[Rule 7: Conflicts of Interest](#)  
[Rule 8: Rules for Blackjack](#)  
[Rule 9: Minimum Procedures for Drop, Count, and Distribution of Chips and Coins for Blackjack, Craps and Roulette](#)  
[Rule 10: Rules for Poker \\*](#)  
[Rule 11: Minimum Procedures for Drop, Count, and Distribution of Chips and Coins for Poker](#)  
[Rule 12: Gaming Devices and Equipment](#)  
[Rule 13: Purchase and Redemption of Coins, Chips, and Tokens](#)  
[Rule 14: Gaming Tax \\*](#)  
[Rule 15: Procurement](#)  
[Rule 16: Accounting Regulations](#)  
[Rule 17: Minimum Procedures for Drop and Count for Slot Machines](#)  
[Rule 18: Contracts and Formal Agreements between the Commission and Other State Agencies](#)  
[Rule 19: Gaming District Boundaries](#)  
[Rule 20: Commission Hearings and Practice](#)  
[Rule 21: Rules for Blackjack-Poker Combination Games](#)  
[Rule 22: Rules for Roulette](#)  
[Rule 23: Rules of Craps](#)  
[Rule 24: Limited Gaming Fund](#)  
[Rule 25: Rules for Keno\\*](#)  
[Rule 26: Rules for Pai Gow Tiles](#)  
[Rule 27: Rules for Big Wheel 6](#)  
[Rule 28: Rules for Baccarat](#)

[Combined Rules and Regulations](#) \*updated 03/02/2022

### **Sport Betting Rules**

Sports Betting Rules can be found on the Sports [Betting Rulemaking page](#).

### **Rulemaking Information**

[Rulemaking Information Page](#)

### **Helpful Links & Forms**

[Rulemaking Flow Chart](#)

[Rule Changes/Suggestions Form](#)

- Please submit this form to Rules Manager Ronni Hunter at [DOR\\_Gaming\\_RuleMaking@state.co.us](mailto:DOR_Gaming_RuleMaking@state.co.us)

**Current Internal Control Minimum Procedures (ICMP) \*November 1, 2021 -  
proposed revisions added May 2022**

**Internal Control Minimum Procedures (ICMP)**

Effective November 1, 2021

<b>Table of Contents</b>		<b>ICMP</b>		<b>Forms</b>	
	Letter of Intent to follow		<a href="#">.pdf</a>		
1.	General	<a href="#">.doc</a>	<a href="#">.pdf</a>		
	<b>Proposed Revision to Section 1. General</b>	<b><a href="#">.doc</a></b>			
2.	Table Games	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	<a href="#">.xls</a>
3.	Poker	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	<a href="#">.xls</a>
4.	Slot Machines	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	<a href="#">.xls</a>
5.	Table Games, Slot & Kiosk Drop & Count	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	<a href="#">.xls</a>
	- Drop & Count Schedule			<a href="#">.xls</a>	
6.	Gaming Systems	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.xls</a>	
	-Back Up and Recovery Technical Document			<a href="#">.pdf</a>	
	-Database Security Technical Document			<a href="#">.pdf</a>	
	-Logical Security Technical Document			<a href="#">.pdf</a>	
	-Network Topology Technical Document			<a href="#">.pdf</a>	
	-Physical Security Technical Document			<a href="#">.pdf</a>	
	-Segregation of Duties Technical Document			<a href="#">.pdf</a>	
	-Wireless Technical Document			<a href="#">.pdf</a>	
7.	Gaming Systems Testing	<a href="#">.doc</a>	<a href="#">.pdf</a>		
8.	Ticket-In/Ticket-Out & Slot Coupons	<a href="#">.doc</a>	<a href="#">.pdf</a>		
9.	Cashier - Updated	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	<a href="#">.xls</a>
10.	Key Control	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	<a href="#">.xls</a>
11.	Accounting	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	<a href="#">.xls</a>
	- Tax Template			<a href="#">.xls</a>	
	<b>Proposed revision - updated Tax Template</b>			<b><a href="#">.xls</a></b>	
	-Minimum Bankroll			<a href="#">.xls</a>	
12.	Electronic Imaging Systems	<a href="#">.doc</a>	<a href="#">.pdf</a>		
13.	Surveillance Systems Standards	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>	

14.	Dealer Tips	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>
15.	Table Games Equipment	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.xls</a>
16.	Electronic Promotional Credit Systems	<a href="#">.doc</a>	<a href="#">.pdf</a>	
	<b>Proposed revision - add section 17. Keno (New ICMP)</b>	<a href="#">.doc</a>		
17.	Terminology	<a href="#">.doc</a>	<a href="#">.pdf</a>	
	<b>Proposed revision - renumbering section 17 to section 18</b>	<a href="#">.doc</a>		
	Notification Requirements	<a href="#">.doc</a>	<a href="#">.pdf</a>	
	Variance Request Forms			<a href="#">.doc</a>
	Standard Stat Reports			<a href="#">.xls</a>
	Ticket Support Reports			<a href="#">.xls</a>

[Combined ICMP Sections \(effective 11.01.2021\)](#)

[ICO Checklist](#) | [ICO Attribute Worksheet](#) | [ICO Newsletter](#)

**Former Internal Control Minimum Procedures (ICMP) \*July 1, 2021**

**Former Internal Control Minimum Procedures (ICMP)**

*Updated July 1, 2021 (updates in gray)*

Table of Contents		ICMP	Forms	
	Letter of Intent to follow ICMP 7-01-2021		<a href="#">.pdf</a>	
1.	General - updated 7.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	
2.	Table Games - updated 7.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a> <a href="#">.xls</a>
3.	Poker - Updated 7.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	
4.	Slot Machines	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a> <a href="#">.xls</a>
5.	Table Games, Slot & Kiosk Drop & Count	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a> <a href="#">.xls</a>
	- Drop & Count Schedule			<a href="#">.xls</a>
6.	Gaming Systems	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.xls</a>
	-Back Up and Recovery Technical Document			<a href="#">.doc</a>
	-Database Security Technical Document			<a href="#">.doc</a>
	-Logical Security Technical Document			<a href="#">.doc</a>
	-Network Topology Technical Document			<a href="#">.doc</a>
	-Physical Security Technical Document			<a href="#">.doc</a>
	-Segregation of Duties Technical Document			<a href="#">.doc</a>

	-Wireless Technical Document			<a href="#">.doc</a>
7.	Gaming Systems Testing	<a href="#">.doc</a>	<a href="#">.pdf</a>	
8.	Ticket-In/Ticket-Out & Slot Coupons	<a href="#">.doc</a>	<a href="#">.pdf</a>	
9.	Cashier - Updated 7.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	
10.	Key Control - Updated 7.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	
11.	Accounting - Updated 5.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	
	- Tax Template Updated 6.14.2021			<a href="#">.xls</a>
	-Minimum Bankroll Updated 5.01.2021			<a href="#">.xls</a>
12.	Electronic Imaging Systems	<a href="#">.doc</a>	<a href="#">.pdf</a>	
13.	Surveillance Systems Standards - Updated 7.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	
14.	Dealer Tips	<a href="#">.doc</a>	<a href="#">.pdf</a>	<a href="#">.doc</a>
15.	Table Games Equipment -Updated 5.01.2021	<a href="#">.doc</a>	<a href="#">.pdf</a>	
16.	Electronic Promotional Credit Systems	<a href="#">.doc</a>	<a href="#">.pdf</a>	
17.	Terminology	<a href="#">.doc</a>	<a href="#">.pdf</a>	
	Notification Requirements	<a href="#">.doc</a>	<a href="#">.pdf</a>	
	Variance Request Forms	<a href="#">.doc</a>		

### [Combined ICMP Sections](#)

### [ICO Checklist | ICO Attribute Worksheet | ICO Newsletter](#)

### **Approved ICMP Variance List**

In an effort to further assist Colorado casinos with reopening, we have conducted a review of the ICMPs and have developed a spreadsheet detailing Division-approved variances that we believe may be helpful.

Approved variances will be effective for 90 days, at which time they will be reevaluated by the Division to determine whether variances will be discontinued or extended. Updates to this list will be posted here as they occur. If you have any questions or wish to discuss other alternatives, please contact the appropriate Section Manager(s).

### [Current Approved ICMP Variance List](#)

### **Gaming Industry Bulletins**

### **Current Bulletins**

<b>Bulletin #</b>	<b>Date</b>	<b>Subject Areas</b>
<a href="#">Bulletin 57</a>	10/31/2019	Executive Order Implementing Digital Personal Identification Technology

<b>Bulletin #</b>	<b>Date</b>	<b>Subject Areas</b>
<a href="#"><u>Bulletin 56</u></a>	3/1/2019	Cloud Services
<a href="#"><u>Bulletin 54</u></a>	11/3/2015	Title 31 CFR Requirements (anti-money laundering)
<a href="#"><u>Bulletin 53</u></a>	11/3/2015	The Prohibited Use of EBT Cards at Certain Locations
<a href="#"><u>Bulletin 52</u></a>	4/3/2014	Progressive Slot Machines and Associated Meters
<a href="#"><u>Bulletin 51</u></a>	12/15/2006	License Require for Original Manufacturer of Slot Machine
<a href="#"><u>Bulletin 49</u></a>	9/21/2005 Revised 2/13/2012	Involvement with Illegal Gambling
<a href="#"><u>Bulletin 47</u></a>	8/26/2003 Revised 2/16/2012	Display and Marketing of Devices by Unlicensed Entities
<a href="#"><u>Bulletin 45</u></a>	3/12/2002 Revised 5/6/2006	Individual Licenses
<a href="#"><u>Bulletin 44</u></a>	3/18/2002	Unlicensed Vendors
<a href="#"><u>Bulletin 42</u></a>	Revised 11/5/2014	Exhibitions of Gaming Devices
<a href="#"><u>Bulletin 39</u></a>	3/10/2000 Revised 7/1/2014	Personnel Lists

#### **Obsolete Gaming Industry Bulletins**

<b>Bulletin #</b>	<b>Date</b>	<b>Subject Areas</b>
<a href="#"><u>Bulletin 50</u></a>	1/3/2006 Revised 2/27/2012	Exposed Network Access Points in Public Areas
<a href="#"><u>Bulletin 48</u></a>	2/9/2004 Revised 1/11/2005	Play Off of Free Bonus Spin Round
<a href="#"><u>Bulletin 46</u></a>	12/10/2002 Revised 2/27/2012	Wireless Local Area Networks
<a href="#"><u>Bulletin 43</u></a>	5/3/2001	Additional Payouts
<a href="#"><u>Bulletin 41</u></a>	8/11/2000	Multiple Slot Jackpot and/or Fill Transactions
<a href="#"><u>Bulletin 40</u></a>	4/25/2000	Residency Checks of Unlicensed Employees



<b>Bulletin #</b>	<b>Date</b>	<b>Subject Areas</b>
<a href="#"><u>Bulletin 37</u></a>	5/17/1999	Statistical Reports
<a href="#"><u>Bulletin 36</u></a>	12/15/1997	Financial Interest Restrictions
<a href="#"><u>Bulletin 35</u></a>	12/15/1997	Annual Financial Statement Filing Dates Changed
<a href="#"><u>Bulletin 34</u></a>	10/27/1997	Slot Testing - Sealing Chips, Increasing Probability Bonus Award, Progressive Transfers - Patron Contribution, Component Parts Defined
<a href="#"><u>Bulletin 33</u></a>	3/31/1997	Statistical Reports
<a href="#"><u>Bulletin 32</u></a>	10/30/1996	Slot Machine Movement Notification Weekly
<a href="#"><u>Bulletin 31</u></a>	9/26/1996	Underage Linger, Shills Prohibited, Interest Restrictions Upon Licensing
<a href="#"><u>Bulletin 30</u></a>	10/2/1995	Progressive Jackpot Meters
<a href="#"><u>Bulletin 29</u></a>	6/9/1995	Renewal Applications - 120 Prior Expire
<a href="#"><u>Bulletin 28</u></a>	2/24/1995	E-prom Duplicators and Erasers
<a href="#"><u>Bulletin 27</u></a>	12/21/1994	Compliance Officers Required
<a href="#"><u>Bulletin 26</u></a>	12/1/1994	Hard & Soft Jackpot Meters
<a href="#"><u>Bulletin 25</u></a>	9/1/1994	ICMP Review Panel
<a href="#"><u>Bulletin 24</u></a>	8/23/1994	One Hour Licensing
<a href="#"><u>Bulletin 23</u></a>	7/25/1994	Signature Cards/Early Closings
<a href="#"><u>Bulletin 22</u></a>	1/27/1994	Match Play Coupons
<a href="#"><u>Bulletin 21</u></a>	10/1/1993	Device Fees Reduced
<a href="#"><u>Bulletin 20</u></a>	7/30/1993	Even Money - Blackjack
<a href="#"><u>Bulletin 19</u></a>	7/30/1993	Dealer Tips, Power Failures
<a href="#"><u>Bulletin 18</u></a>	5/24/1993	Jackpot Withholding Taxes - State & Fed
<a href="#"><u>Bulletin 17</u></a>	5/14/1993	Tax Rate Setting Methodology, Standard Financial Statement Form

<b>Bulletin #</b>	<b>Date</b>	<b>Subject Areas</b>
<a href="#"><u>Bulletin 16</u></a>	5/14/1993	Poker Tournament Rules, Poker Tournament Chips, Multiple Action Blackjack
<a href="#"><u>Bulletin 15</u></a>	4/1/1993	Progressive Links/Re-Opening of Casino
<a href="#"><u>Bulletin 14</u></a>	2/9/1992	Additional Payouts
<a href="#"><u>Bulletin 13</u></a>	12/11/1992	Late Tax Returns
<a href="#"><u>Bulletin 12</u></a>	11/23/1992	Audited FS, Independent Audits, SFS
<a href="#"><u>Bulletin 11</u></a>	11/3/1992	Non-Supervisory Tip Pooling
<a href="#"><u>Bulletin 10</u></a>	11/3/1992	Manufacturer/Distributor Ownership in Operators
<a href="#"><u>Bulletin 9</u></a>	9/21/1992	Automated Slot Monitoring System Tests
<a href="#"><u>Bulletin 8</u></a>	8/14/1992	Notification Quarterly of Revenue Sharers
<a href="#"><u>Bulletin 7</u></a>	8/14/1995	Sale or Acquisition of Interests, Notification of Interest/Ability to Control
<a href="#"><u>Bulletin 6</u></a>	6/8/1992	Underage Gaming
<a href="#"><u>Bulletin 5</u></a>	6/8/1992	Accounting/Slot Monitoring Software Test
<a href="#"><u>Bulletin 4</u></a>	2/4/1992	Employee Tip Reporting
<a href="#"><u>Bulletin 3</u></a>	2/4/1992	Traffic Safety
<a href="#"><u>Bulletin 2</u></a>	12/19/1991	Hopper Adjustment
<a href="#"><u>Bulletin 1</u></a>	11/18/1991	Marking of Licensed Premises

## **Translate This Website**

## **Helpful Links**

[Accessibility Statement](#)

[Revenue Home](#)

[Careers](#)

[Website Feedback](#)

## **Contact Us**

[Auto Industry](#)

[Gaming](#)

[Liquor & Tobacco](#)

[Marijuana](#)

[Racing](#)

[Senior Director's Office](#)

[Media Center](#)

[Ask for Help](#)

[Colorado Open Records Act \(CORA\)](#)

Open Embed

[Facebook](#)

[LinkedIn](#)

[Twitter](#)

Open Embed

Open Embed

- © 2022 State of Colorado
- [Transparency Online](#)
- [Accessibility](#)
- [Privacy Statement](#)
- [Security Statement](#)

[Colorado Official State Web Portal](#)