**CHAPTER 20:18:20.02**

**PROMOTIONAL ITEMS**

Section

20:18:20.02:01 Promotional items -- Definitions of specific wager.

20:18:20.02:02 Repealed.

20:18:20.02:03 Matched play items.

 **Declaratory Ruling:**

 The Commission on Gaming does hereby declare and determine that promotional money such as Cadillac Cash shall be counted for purposes of calculating gaming tax pursuant to SDCL 42-7B-28. The Commission does further declare and determine that all of the promotional money shall be reported as gross revenue and/or adjusted gross proceeds irregardless of any jackpots attributable to the use of Cadillac Jack's promotional money. South Dakota Commission on Gaming Declaratory Ruling dated June 11, 2007.