

**Title 11—DEPARTMENT OF PUBLIC SAFETY
Division 45—Missouri Gaming Commission
Chapter 11—Taxation Regulations**

PROPOSED AMENDMENT

11 CSR 45-11.030 Payment—Gaming Tax. The commission is deleting sections (5)–(7).

PURPOSE: This amendment removes unnecessary language, in that any liability for penalties and interest would need to be established by statutory provision.

[(5) In the case of an underpayment of any weekly amount to be paid, the licensee shall be liable for interest on the delinquent amount as determined under 11 CSR 45-11.120(2) and for a penalty, which shall be five percent (5%) of the amount of the underpayment.

(6) The five percent (5%) penalty shall not be imposed if the licensee establishes that the failure to make a timely remittance of at least ninety percent (90%) was due to reasonable cause, and not due to willful neglect; provided that the full remittance is paid within ten (10) days of notice from the commission that it is due, along with interest as determined under 11 CSR 45-11.120(2).

(7) The commission may waive the penalty against any licensee during the first two (2) months the licensee is obligated to make daily remittance of the gaming tax; provided that all due remittances are paid in full at the end of the two (2)-month period, along with interest as determined under 11 CSR 45-11.120(2).]

*AUTHORITY: sections 313.004, **313.805**, [and] 313.807, [RSMo 2000 and sections 313.805,] 313.822, and 313.835, RSMo [Supp. 2009] **2016**. Emergency rule filed Sept. 1, 1993, effective Sept. 20, 1993, expired Jan. 17, 1994. Emergency rule filed Jan. 5, 1994, effective Jan. 18, 1994, expired Jan. 30, 1994. Original rule filed Sept. 1, 1993, effective Jan. 31, 1994. For intervening history please consult the **Code of State Regulations**. Amended: Filed March 1, 2018.*

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Gaming Commission, PO Box 1847, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. A public hearing is scheduled for Tuesday, May 1, 2018, at 10:00, in the Missouri Gaming Commission's Hearing Room, 3417 Knipp Drive, Jefferson City, Missouri.*