

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

PROPOSED AMENDMENT

11 CSR 45-11.020 Deposit Account—Taxes and Fees. The commission is deleting sections (1)–(3), amending and renumbering section (4), and renumbering sections (5)–(7).

PURPOSE: This amendment removes language duplicative of statutory provisions.

[(1) As authorized in section 313.822, RSMo, a tax is imposed on the adjusted gross receipts received from gambling games at the rate of twenty-one percent (21%) (the “gaming tax”).

(2) The gaming taxes imposed shall be returned and remitted through the commission to the Missouri Department of Revenue.

(3) The home dock city or county designated by the excursion gambling boat shall receive ten percent (10%) of the gaming tax for use in providing services necessary for the safety of the public visiting an excursion gambling boat.

(A) The home dock city or county may enter into agreements with other cities or counties to share in the ten percent (10%) revenue.

(B) The home dock city or county must annually submit to the commission an original or certified copy of any shared revenue agreement with any other city or county.]

[(4)] (1) The gaming tax imposed and remitted by the licensee to the commission shall be deposited in a special trust account designated by the commission. Not less than once per month on a date to be selected by the commission, the director of revenue shall disburse from the account moneys owed to the home dock city or county. Any shared revenue shall be disbursed by the home dock city or county to such other city or county as a shared revenue agreement may provide.

[(A) All revenues to be transferred to the governing body of any city not within a county, and any city with a population of over three hundred fifty thousand (350,000) inhabitants shall not be considered state funds and shall be deposited in the city’s general revenue fund.

[(B) The remaining amount of the gaming tax shall be deposited in the state treasury to the credit of the Gaming Proceeds for Education Funds.]

[(5)] (2) As a condition of its license, each licensee shall establish and, after that, maintain an operating account at a designated financial institution capable of handling electronic fund transfers. The licensee must notify the commission of the financial institution where funds are deposited. No change of financial institution may be made without prior commission approval.

[(6)] (3) Each Class B licensee, as a condition of licensure, shall deposit into one (1) account an amount sufficient to cover its estimated liability for the gaming tax and the admission fee imposed by section 313.820, RSMo, representing the average liability for the gaming tax and the admission fee for two (2) days of operation. This account shall be designated, in substance, by the following language: “Name of licensee, for the benefit of the Missouri Gaming Commission.”

[(7)] (4) Licensees. Beginning in the first month, second day of operation, each licensee, as a condition of its license, shall deposit daily into the operating account an amount sufficient to cover the estimated tax and fee liabilities for the previous day. The licensee then shall timely remit from the operating account to the commission the gaming tax and admissions fee for each daily period that is defined as the business day for the purpose of establishing the estimated tax and fee liabilities.

(A) With approval by the commission, the licensee may select a twenty-four (24)-hour cycle that is defined as the business day for the purpose of establishing the estimated tax and fee liabilities.

(B) Deposits will be deemed timely when made no later than 12:00 p.m. Central Standard Time on the first day financial institutions are open for business after the close of the business day on which the estimated liabilities were established.

(C) The licensee, by applicable agreement with the financial institution, shall provide for the automatic withdrawal or transfer of funds for payment of the taxes and fees.

(D) In the event that the licensee's adjusted gross receipts result in a negative tax due or if overpayment is made and amended with the commission within the same weekly period which, for purposes of this section, means Wednesday of each week through the following Tuesday, the licensee may adjust their payment by the overpaid amount on the next gaming day's subsequent payment. In the event that the licensee's adjusted gross receipts result in a negative tax due or if overpayment is made and amended in a subsequent week, the licensee shall file a Claim for Refund or Credit Form, included herein, along with the tax return.

(E) Every Claim for Refund or Credit Form must be in writing under oath and must state the specific grounds upon which the claim is founded.

(F) The Claim for Refund or Credit Form shall be made available on the commission's website at www.mgc.dps.mo.gov and may be requested by writing to: Missouri Gaming Commission, Post Office Box 1847, Jefferson City, MO 65102-1847.

*AUTHORITY: sections 313.004, **313.800, 313.805**, [and] 313.807, [RSMo 2000 and sections 313.800, 313.805,] 313.820, 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 Dec. 2, 2009, effective June 30, 2010. 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.*