

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

PROPOSED AMENDMENT

11 CSR 45-11.120 Penalties and Interest. The commission is deleting section (2).

PURPOSE: This amendment removes language duplicative of statutory provisions.

[(2) All taxes or fees not paid to the commission by the licensee on the date when the same becomes due and payable to the commission shall bear interest at the rate determined by section 32.065, RSMo, from and after the due date until paid.]

AUTHORITY: sections 313.004, 313.800, 313.805, 313.822, and 313.830, RSMo [Supp. 1993] 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. 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.*