

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

**PROPOSED AMENDMENT**

**11 CSR 45-11.130 Failure to File Return or Pay Tax or Fee.** The commission is deleting sections (1), (2), and (5), renumbering sections (3) and (4).

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

*[(1) In cases of failure to file any return on or before the date prescribed for filing (determined with regard to any extension of time for making a return), unless it is shown that the failure is due to reasonable cause and not the result of willful neglect, evasion or fraudulent intent, the commission shall assess a penalty of at least five percent (5%) of the tax or fee due with the filing.*

*(2) In case of failure to deposit accurate estimates of the gaming tax or admission fee on or before the date prescribed for deposit to the commission (determined with regard to any extension of time for payment), unless it is shown that the failure is due to reasonable cause and not the result of willful neglect, evasion or fraudulent intent, there shall be added to the tax or fee an amount equal to five percent (5%) of the deficiency.]*

*[(3)] (1) Except in cases of fraud or evasion, if a person neglects or refuses to make a return and payment as prescribed, the commission shall make an estimate based upon any information in its possession, or that may come into its possession, of the amount of the adjusted gross receipts of, or the number of admission tickets issued by the delinquent for the period in respect to which it failed to make return and payment, and upon the basis of this estimated amount or number compute and assess the tax or fee payable by the delinquent; the estimate may be reconstructed for that period of time for which the tax or fee may be collected as prescribed in this section.*

*[(4)] (2) After completing the estimate assessment, the commission shall give the delinquent written notice of the estimated assessment.*

*[(5) The penalties provided by this chapter shall be in addition to the right of the commission to suspend, revoke or fine a licensee.]*

*AUTHORITY: sections 313.004, 313.800, 313.805, 313.822, and 313.830, RSMo [2000 and sections 313.800, 313.805, and 313.822, 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.*

