

**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 amending section (3).

*PURPOSE: This amendment corrects a typographical error and removes the requirement to file a Claim for Refund or Credit Form for overpayments of less than one hundred dollars (\$100).*

(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 monies 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.

(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.

(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.”

(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-)*] **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]* **an overpayment of the licensee's adjusted gross receipts** *[result in a negative tax due or if overpayment]* **tax is made** *[and amended with the commission]* **and discovered** 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]* **its** payment by the overpaid amount on the next gaming day's *[subsequent]* payment **if it falls within that weekly period.**

(E) **In the event an overpayment of the licensee's adjusted gross receipts tax is made and is discovered in a subsequent weekly period, the licensee may reduce its payment by the overpaid amount on the next gaming day's payment only if the amount of the overpayment is under one hundred dollars (\$100). If the amount of the overpayment is one hundred dollars (\$100) or more, the licensee shall file a Claim for Refund or Credit Form, included herein, along with the tax return.**

(F) **If an overpayment is due to an error in the tax remittal, an amended return must be filed with the commission.**

(G) In the event that the licensee's adjusted gross receipts results in a negative tax due, *[or if overpayment is made and amended in a subsequent week,]* **whether within the same weekly period or not,** the licensee shall *[file a Claim for Refund or Credit Form, included herein, along with the tax return]* **adjust its next gaming day's payment by the negative tax due amount.**

*[(E)]* (H) 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)]* (I) The Claim for Refund or Credit Form shall be made available on the commission's website at [www.mgc.dps.mo.gov](http://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, 313.807, 313.820, 313.822, and 313.835, RSMo 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 May 30, 2019.*

*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, July 30, 2019 at 10:00 a.m., in the Missouri Gaming Commission's Hearing Room, 3417 Knipp Drive, Jefferson City, Missouri.*