

**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 (4).

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).

(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.

(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 and may be requested by writing to: Missouri Gaming Commission, P~~[ost]~~ O~~[ffice]~~ 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 December 5, 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, March 3, 2020, at 10:00 a.m., in the Missouri Gaming Commission's Hearing Room, 3417 Knipp Drive, Jefferson City, Missouri.