

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

**PROPOSED AMENDMENT**

**11 CSR 45-11.110 Refund—Claim for Refund.** The commission is amending section (1).

*PURPOSE: This amendment removes the requirement of duplicates from copies for filing claims.*

(1) If a tax or fee, penalty or interest has been paid by a licensee that is in excess of the amount owed, the licensee may file a claim for refund or credit. No such claim for refund or credit shall be allowed unless *[duplicate copies]* **a copy** of the claim *[are]* **is** filed within three (3) years from the date of overpayment. The three (3) year period of limitation for the credit or refund begins with the date the licensee pays taxes to the commission on account of the adjusted gross receipts in question or with the date the licensee pays fees to the commission on account of the tickets of admission in question.

*AUTHORITY: sections 313.004, 313.800, [RSMo Supp. 2006] 313.805, and 313.822, RSMo [2000] 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 Feb. 19, 1998, effective Aug. 30, 1998. Emergency amendment filed June 5, 2000, effective June 16, 2000, expired Feb. 22, 2001. Amended: Filed June 23, 2000, effective Jan. 30, 2001. Amended: Filed Aug. 30, 2006, effective March 30, 2007. 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.*