

TITLE 11—DEPARTMENT OF PUBLIC SAFETY
Division 45—Missouri Gaming Commission
Chapter 20—Sports Wagering

ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 39(g) of Article III, *Missouri Constitution*, the commission adopts a rule as follows:

11 CSR 45-20.500 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on June 16, 2025 (50 MoReg 834–835). Those sections with changes are reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The public comment period ended July 16, 2025, and the commission held a public hearing on the proposed rule on July 17, 2025. There were three (3) attendees at the public hearing, but no comments were made. The commission received one (1) written comment on the proposed rule. The Joint Committee on Administrative Rules made two (2) comments on the proposed rule.

COMMENT #1: Section (1) – The Joint Committee on Administrative Rules suggested revising as the language gives the commission broad authority.

RESPONSE AND EXPLANATION OF CHANGE: Agreed and revised.

COMMENT #2: Subsection (5)(F) – Cory Fox, with FanDuel, suggested revising the language to limit the requirement to “tax workpapers related to any Missouri gaming tax return used in the preparation of the Missouri state or federal tax return.”

RESPONSE: The rule requires licensees to maintain detailed, supporting, and subsidiary records. During licensing investigations, the commission may review this documentation. This information would be confidential. No changes have been made to the rule as a result of this comment.

COMMENT #3: Subsection (5)(K) – The Joint Committee on Administrative Rules suggested revising the language to reference federal law in general, instead of noting the specific law.

RESPONSE AND EXPLANATION OF CHANGE: Agreed and revised.

11 CSR 45-20.500 Accounting Records

(1) Retail and Mobile licensees shall maintain complete, accurate, legible, and permanent records of all transactions pertaining to its revenues, expenses, assets, liabilities, and equity.

(5) The detailed, supporting and subsidiary records shall include at a minimum the following:

(K) Records required to fully comply with all federal financial recordkeeping as required by federal law;