

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

**PROPOSED RULE**

**11 CSR 45-20.520 Standard Financial and Statistical Records**

*PURPOSE: This rule establishes standards for standard financial and statistical records for Retail and Mobile licensees.*

(1) Retail licensees and Mobile licensees shall file monthly reports of statistical data and annual reports of their financial statements with the commission using electronic transmission as prescribed in this rule. Financial statements shall include a balance sheet, income statement, statement of cash flows, and statement of changes in equity.

(2) All reports, other than the statistical data report, required under this rule shall be prepared in accordance with generally accepted accounting principles.

(3) The following shall be included in the monthly statistical data report:

- (A) Wager by event type (i.e. football, baseball, etc.);
- (B) Handle by event type;
- (C) Payout by event type; and
- (D) Taxable adjusted gross revenue by event type.

(4) Annual reports shall be based on the Retail licensee's or Mobile licensee's fiscal year. Monthly statistical reports shall be based on calendar months.

(5) Reports required to be filed pursuant to this rule and any supporting schedules and documentation for the reports, as prescribed by the commission, shall be submitted electronically no later than the required filing date. The required filing dates are as follows:

(A) Monthly reports shall be due by the fifteenth calendar day of the following month regardless of whether or not the fifteenth day falls on a weekend or holiday; and

(B) Annual reports shall be due ninety (90) calendar days following the end of the licensee's fiscal year or ten (10) days after Form 10-K is filed with the Securities and Exchange Commission, whichever comes first.

(6) Retail licensees and Mobile licensees shall submit any adjustments to the reports resulting from review or audit by the commission within five (5) business days after written notification.

(7) Delays in electronic transmissions are the Retail licensee's or Mobile licensee's responsibility.

(8) Any adjustments resulting from the annual audit performed by an independent certified public accountant shall be recorded in the accounting records of the period to which it relates. In the event that the adjustments were not reflected in the Retail licensee's or Mobile licensee's annual report and the independent certified public accountant concludes the adjustments are material, a revised report shall be submitted to the commission. The revised filing shall be due within thirty (30) calendar days after written notification to the licensee.

(9) Retail licensees and Mobile licensees shall furnish to the commission, upon its written request, statistical and financial data for the purpose of compiling, evaluating and disseminating financial information regarding the economics and trends within the sports wagering industry in Missouri.

*AUTHORITY: section 39(g) of Article III, Mo. Const., section 313.004, RSMo 2016, and sections 313.800–313.850, RSMo 2016 and Supp. 2024. Original rule filed May 14, 2025.*