

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 45-20.530 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 836–837). 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 no written comments on the proposed rule. Commission staff made one (1) comment on the proposed rule. The Joint Committee on Administrative Rules made one (1) comment on the proposed rule.

COMMENT #1: Sections (1) and (3) – 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: Private Cost Statement – A staff member suggested revising the fiscal note to reflect the new anticipated number of Retail licensees.

RESPONSE AND EXPLANATION OF CHANGE: Agreed and revised the fiscal note to change the number of Retail licensees.

11 CSR 45-20.530 Annual and Special Audits and Other Reporting Requirements

(1) An annual audit shall be performed of the annual financial statements of the Missouri sports wagering operation of each Retail and Mobile licensee. If a licensee has audited financial statements prepared at the parent company level, the licensee shall include with its audited consolidated financial statements a supplemental schedule, which may be unaudited, of the licensee’s sports wagering operations in Missouri. The annual audit shall be performed by an independent certified public accountant who is or whose firm is licensed in the state of Missouri.

(3) The commission may require, for just cause, a special audit of a Retail or Mobile sports wagering operation to be conducted by an independent certified public accountant who is, or whose firm is, licensed in Missouri. The commission shall establish the scope, procedures, and reporting requirements of any special audit.

REVISED PRIVATE COST: The cost to private entities is an estimated annual cost of \$1,250,000 versus the estimated annual cost of \$1,450,000, which was submitted in the original estimate.