

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 45-20.540 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 838). 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 one (1) comment on the proposed rule.

COMMENT #1: Section (2) – The Joint Committee on Administrative Rules suggested revising to specify where the electronic funds transfer requirements imposed by the state can be found.

RESPONSE AND EXPLANATION OF CHANGE: Agreed and revised.

COMMENT #2: Section (6) – Rebecca London, with DraftKings, suggested revising the current language to clarify whether this includes discretionary customer credits.

RESPONSE AND EXPLANATION OF CHANGE: Agreed and revised to remove this section, as Article III, Section 39(g), of the *Missouri Constitution* already states when promotional credits may be deducted. Renumbered the remaining sections.

11 CSR 45-20.540 Wagering Tax

(2) Wagering taxes shall be paid via an electronic funds transfer system employing an Automated Clearinghouse Debit method (ACH-Debit). Each Retail and Mobile licensee shall maintain an account with sufficient funds to pay, in a timely fashion, all tax liabilities due. The account shall be maintained at a financial institution capable of making electronic funds transfer payments to the state.

(6) If the amount of adjusted gross revenue in a calendar month is a negative number, the licensee shall remit no sports wagering tax for that calendar month. Any negative adjusted gross revenue shall be carried over and calculated as a deduction in the subsequent calendar months until the negative balance has been brought to zero.

(7) The sports wagering tax remittal shall include all information necessary for adjustments and reconciliation of tax liability and shall be subject to audit by the commission. Adjustments to previously reported tax information shall be made by the licensee, except that no adjustment of twenty-five thousand dollars (\$25,000) or more shall be made to previously reported adjusted gross revenue without the prior written approval of the commission.