

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

**PROPOSED AMENDMENT**

**11 CSR 45-11.020 Deposit Account—Taxes and Fees.** The commission is amending section (3).

*PURPOSE: This amendment corrects a typographical error and removes the requirement to file a Claim for Refund or Credit Form for overpayments of less than one hundred dollars (\$100).*

(1) The gaming tax imposed and remitted by the licensee to the commission shall be deposited in a special trust account designated by the commission. Not less than once per month on a date to be selected by the commission, the director of revenue shall disburse from the account monies owed to the home dock city or county. Any shared revenue shall be disbursed by the home dock city or county to such other city or county as a shared revenue agreement may provide.

(2) As a condition of its license, each licensee shall establish and, after that, maintain an operating account at a designated financial institution capable of handling electronic fund transfers. The licensee must notify the commission of the financial institution where funds are deposited. No change of financial institution may be made without prior commission approval.

(3) Each Class B licensee, as a condition of licensure, shall deposit into one (1) account an amount sufficient to cover its estimated liability for the gaming tax and the admission fee imposed by section 313.820, RSMo, representing the average liability for the gaming tax and the admission fee for two (2) days of operation. This account shall be designated, in substance, by the following language: "Name of licensee, for the benefit of the Missouri Gaming Commission."

(4) Licensees. Beginning in the first month, second day of operation, each licensee, as a condition of its license, shall deposit daily into the operating account an amount sufficient to cover the estimated tax and fee liabilities for the previous day. The licensee then shall timely remit from the operating account to the commission the gaming tax and admissions fee for each daily period that is defined as the business day for the purpose of establishing the estimated tax and fee liabilities.

(A) With approval by the commission, the licensee may select a [*twenty-four- (24-)*] **twenty-four (24)**-hour cycle that is defined as the business day for the purpose of establishing the estimated tax and fee liabilities.

(B) Deposits will be deemed timely when made no later than 12:00 p.m. Central Standard Time on the first day financial institutions are open for business after the close of the business day on which the estimated liabilities were established.

(C) The licensee, by applicable agreement with the financial institution, shall provide for the automatic withdrawal or transfer of funds for payment of the taxes and fees.

(D) In the event *[that]* **an overpayment of the licensee's adjusted gross receipts** *[result in a negative tax due or if overpayment]* **tax is made** *[and amended with the commission]* **and discovered** within the same weekly period which, for purposes of this section, means Wednesday of each week through the following Tuesday, the licensee may adjust *[their]* **its** payment by the overpaid amount on the next gaming day's *[subsequent]* payment **if it falls within that weekly period.**

(E) **In the event an overpayment of the licensee's adjusted gross receipts tax is made and is discovered in a subsequent weekly period, the licensee may reduce its payment by the overpaid amount on the next gaming day's payment only if the amount of the overpayment is under one hundred dollars (\$100). If the amount of the overpayment is one hundred dollars (\$100) or more, the licensee shall file a Claim for Refund or Credit Form, included herein, along with the tax return.**

(F) **If an overpayment is due to an error in the tax remittal, an amended return must be filed with the commission.**

(G) In the event that the licensee's adjusted gross receipts results in a negative tax due, *[or if overpayment is made and amended in a subsequent week,]* **whether within the same weekly period or not,** the licensee shall *[file a Claim for Refund or Credit Form, included herein, along with the tax return]* **adjust its next gaming day's payment by the negative tax due amount.**

*[(E)]* (H) Every Claim for Refund or Credit Form must be in writing under oath and must state the specific grounds upon which the claim is founded.

*[(F)]* (I) The Claim for Refund or Credit Form shall be made available on the commission's website at [www.mgc.dps.mo.gov](http://www.mgc.dps.mo.gov) and may be requested by writing to: Missouri Gaming Commission, Post Office Box 1847, Jefferson City, MO 65102-1847.

*AUTHORITY: sections 313.004, 313.800, 313.805, 313.807, 313.820, 313.822, and 313.835, RSMo 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. For intervening history please consult the Code of State Regulations. Amended: Filed May 30, 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, July 30, 2019 at 10:00 a.m., in the Missouri Gaming Commission's Hearing Room, 3417 Knipp Drive, Jefferson City, Missouri.*

**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.

(2) Every claim for refund or credit must include the following:

(A) Claim For Refund Or Credit Form provided by the commission, which must be in writing, signed by an authorized agent of the licensee, and state the specific grounds upon which the claim is founded; and

(B) Amended returns for all periods involved in the overpayment of the tax or fee, penalty or interest that has been paid by the licensee.

(3) Any refund or credit, or any portion of refund or credit, which is erroneously allowed by the commission or which is erroneously taken by the licensee, may be recovered in any action brought by the commission against the licensee. In the event that a tax or fee has been illegally imposed against a licensee, the commission shall authorize the cancellation of the tax or fee upon its record.

(4) A claim for credit or refund shall be approved only after the commission has determined the claim to be valid and recorded its approval on the Claim For Refund Or Credit Form filed by the licensee. The commission may authorize the director, or the director's designated representative, to make the initial determination as to the validity of any claim for credit or refund filed with the commission and to approve or deny the claim; provided, however, that this section shall not limit any other authorization of the director. The authorization granted herein shall not include the authority to review findings of a hearing officer under the provisions of 11 CSR 45-13.

(5) In cases where a claim for credit or refund is denied by the commission, the licensee may submit a request for a hearing, in accordance with 11 CSR 45-13, to review the commission's decision to deny the claim.

(6) In cases where a claim for credit is approved, the commission will issue a credit memorandum for the amount of the overpayment. The credit may be applied by the licensee in satisfaction of subsequent tax or fee liability. A copy of the approved credit memorandum must be attached to the return to which it is being applied.

(A) A refund is made rather than a credit when the approved credit cannot be taken as a credit on the next return filed with the commission. The refund shall be made with interest as determined by section 32.065, RSMo.

(B) Any approved credit of the gaming tax or admission fee shall be made without interest.

(C) Taxes or fees which are claimed to have been unconstitutionally imposed or collected are subject to the same requirements as other claims for refund or credit.

(7) All claims for credit or refund filed with the commission and any documents filed in support of such claims or introduced in a hearing to contest the denial of a claim shall be deemed by the commission to be open records.

(8) The Claim For Refund Or Credit Form shall be made available on the commission's website at [www.mgc.dps.mo.gov](http://www.mgc.dps.mo.gov) and may be requested by writing to Missouri Gaming Commission, PO Box 1847, Jefferson City, MO 65102.

*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 May 30, 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.*

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**Title 11—DEPARTMENT OF PUBLIC SAFETY**  
**Division 45—Missouri Gaming Commission**  
**Chapter 30—Bingo**

**PROPOSED AMENDMENT**

**11 CSR 45-30.090 Additional Application Information for Bingo and Pull-Tab Licenses.**  
The commission is amending section (2).

*PURPOSE: This amendment changes the membership period requirement for management, conduct, and operation of the bingo game from two (2) years to six (6) months, which is consistent with the change to the constitution that went into effect on December 6, 2018.*

(1) In addition to the information required to be furnished on the application, and prior to the issuance of a bingo license, every organization desiring to conduct bingo is required to furnish a copy of the letter from the Internal Revenue Service (IRS) granting an exemption from the payment of federal income taxes as provided in section 501(c)(3), (4), (5), (7), (8), (10), (19) or section 501(d) of the *Internal Revenue Code* of 1954. Every organization desiring to conduct bingo may be required by the commission to furnish additional information considered necessary to determine that the applicant organization is fully qualified and eligible for a bingo license. This information may include a copy of the corporate charter or other evidence that the organization was in existence for at least five (5) years immediately prior to the date of application.

(2) Also required with the initial application, each organization shall submit for approval a complete list of the officers of the applicant organization and a complete list of all [*two (2)-year*] **six (6)-month** bona fide members that will assist with the management, conduct, and operation of the bingo game. These lists shall include each individual's Social Security number and date of birth. A copy of each individual's driver license shall also be provided for each officer or worker. Changes to the lists shall be reported to the commission as they occur. Any request to add an officer or worker to the list shall include the individual's Social Security number, date of birth, and a copy of the individual's driver license.

(3) Each application or renewal application shall designate a bingo chairperson who shall be responsible for the overall supervision, management, and conduct of the bingo activities. The commission shall be notified as soon as possible but not later than thirty (30) calendar days from the date of any change of the bingo chairperson.

(4) Each regular bingo license application or renewal application shall include a game sheet and house rules. Revisions to the game sheet or house rules shall be submitted to the commission as they occur.

*AUTHORITY: sections 313.015, [RSMo Supp. 2013, and sections] 313.020, and 313.065, RSMo [2000] 2016. Emergency rule filed June 21, 1994, effective July 1, 1994, expired Oct. 28, 1994. Emergency rule filed Oct. 19, 1994, effective Oct. 29, 1994, expired Feb. 25, 1995. Original rule filed July 11, 1994, effective Jan. 29, 1995. Amended: Filed Jan. 27, 2006, effective Sept. 30, 2006. Amended: Filed June 25, 2015, effective Feb. 29, 2016. Amended: Filed May 30, 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.*

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**Title 11—DEPARTMENT OF PUBLIC SAFETY  
Division 45—Missouri Gaming Commission  
Chapter 30—Bingo**

**PROPOSED AMENDMENT**

**11 CSR 45-30.130 Member(s) in Charge.** The commission is amending section (1).

*PURPOSE: This amendment changes the length of membership requirement for a person to be responsible for the overall conduct of a bingo occasion from two (2) years to six (6) months, which is consistent with the change to the constitution that went into effect on December 6, 2018.*

(1) Every licensed organization shall designate a bona fide, active member of the organization to be in charge of, and primarily responsible for, each bingo occasion. The member in charge may change from occasion to occasion. The individual shall have been a member in good standing of the licensed organization for the last *[two (2) years]* **six (6) months** and shall supervise all activities and be responsible for the conduct of all bingo games of which s/he is in charge. The member in charge shall be continually present on the premises during the occasion and shall be familiar with the provisions of the bingo law, applicable ordinances, these regulations, and the licensee's house rules.

*AUTHORITY: sections 313.040[, RSMo Supp. 2013,] and [section] 313.065, RSMo [2000] 2016. Emergency rule filed June 21, 1994, effective July 1, 1994, expired Oct. 28, 1994. Emergency rule filed Oct. 19, 1994, effective Oct. 29, 1994, expired Feb. 25, 1995. Original rule filed July 11, 1994, effective Jan. 29, 1995. Amended: Filed June 25, 2015, effective Feb. 29, 2016. Amended: Filed May 30, 2019.*

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