

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

ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo 2016, the commission amends a rule as follows:

11 CSR 45-11.020 Deposit Account—Taxes and Fees is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2020 (45 MoReg 102-105). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on March 3, 2020. No one commented on this proposed amendment at the public hearing, and no written comments were received.

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

ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo 2016, the commission amends a rule as follows:

11 CSR 45-11.110 Refund—Claim for Refund is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2020 (45 MoReg 105). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on March 3, 2020. No one commented on this proposed amendment at the public hearing, and no written comments were received.

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

ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.065, RSMo 2016, the commission amends a rule as follows:

11 CSR 45-30.090 Additional Application Information for Bingo and Pull-Tab Licenses
is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2020 (45 MoReg 105). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on March 3, 2020. No one commented on this proposed amendment at the public hearing, and no written comments were received.

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

ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.065, RSMo 2016, the commission amends a rule as follows:

11 CSR 45-30.130 Member(s) in Charge is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2020 (45 MoReg 105-106). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on March 3, 2020. No one commented on this proposed amendment at the public hearing, and no written comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY
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Chapter 11—Taxation Regulations**

PROPOSED AMENDMENT

11 CSR 45-11.020 Deposit Account—Taxes and Fees. The commission is amending section (4).

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).

(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.

(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 and may be requested by writing to: Missouri Gaming Commission, P~~[ost]~~ O~~[ffice]~~ 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 December 5, 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, March 3, 2020, 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
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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.

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 December 5, 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.

(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.

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 December 5, 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 December 5, 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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