

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) Licensees shall file monthly reports of statistical data and annual reports of their financial statements with the commission using electronic transmission and software formats as prescribed. 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 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) 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 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 licensee's annual report and the commission concludes the adjustments are significant, a revised report may be required from the licensee. The revised filing shall be due within thirty (30) calendar days after written notification to the licensee.

(9) 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., sections 313.004 and 313.800–313.850, RSMo 2016 and Supp. 2024. Original rule filed May 14, 2025.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule 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 rule via email to MGCPolicy@mgc.dps.mo.gov, or by mail to the Missouri Gaming Commission, Policy Section, 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 July 17, 2025, at 10:00 a.m., in the Missouri Gaming Commission's Hearing Room, 3417 Knipp Drive, Jefferson City, MO.*