

**FISCAL NOTE
PRIVATE COST**

- I. Department Title: 11 – Department of Public Safety
Division Title: 45 – Missouri Gaming Commission
Chapter Title: 20 – Sports Wagering**

Rule Number and Title:	11 CSR 45-20.530 Annual and Special Audits and Other Reporting Requirements
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
15	Retail Sports Wagering Operators	\$750,000.00
14	Mobile Sports Wagering Operators	\$700,000.00

III. WORKSHEET

Retail (15 licensees X \$50,000 per annual audit)	\$750,000.00
Mobile (14 licensees X \$50,000 per annual audit)	\$700,000.00
TOTAL	\$1,450,000.00

IV. ASSUMPTIONS

Retail Sports Wagering Operators – 15 (13 casinos and 2 sports teams)

Mobile Sports Wagering Operators – 14 (6 Class A licensees, 6 sports teams, and 2 direct)

The cost of the contract with a certified public accountant to perform the annual audit is \$50,000 (250 hours X \$200 per hour).