

**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 45-20.550 Procedures for Accounting and Revenue Audit
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	\$975,000.00
14	Mobile Sports Wagering Operators	\$420,000.00

III. WORKSHEET

Retail (15 licensees X \$65,000 for one Revenue Auditor)	\$975,000.00
Mobile (14 licensees X \$30,000 for a part time Revenue Auditor/Compliance Representative)	\$420,000.00
TOTAL	\$1,395,000.00

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)

Each Retail licensee will need to employ one Revenue Auditor to perform required reviews.

The cost for a Retail licensee to employ one Revenue Auditor will be \$65,000 per year, including benefits.

Each Mobile licensee will need to employ one Revenue Auditor or Compliance Representative on a part-time basis to perform required reviews.

The cost for a Mobile licensee to employ one Revenue Auditor or Compliance Representative part-time will be \$30,000 per year.