**16 DEPARTMENT OF PUBLIC SAFETY**

**634 GAMBLING CONTROL UNIT**

**Chapter 61: SPORTS WAGERING REVENUE RECONCILIATIONS**

1. Payments due to the state for sports wagering operations shall be due by 5:00 pm EST on April 10th, July 10th, October 10th and January 10th for each previous quarter in the calendar year. The tax imposed on the adjusted gross sports wagering receipts is 10% due to the Director for distribution by the Treasurer of State. Late payments shall be charged a 1.5% interest fee on the unpaid balance per month until paid in addition to any monetary disciplinary action for violation of this rule.
2. For calculating gross sports wagering revenue due the state, free play, sign on bonuses or any other marketing promotion shall not be given credit towards the calculation of adjusted gross wagering receipts.
3. A list of all reports available from the sports wagering system and a brief description shall be part of the internal controls approved by the Director.
4. The sports wagering system shall be required to generate reports of adjusted gross sports wagering receipts, wagering liability, ticket redemption, and such other information relating to sports wagering as deemed necessary by the Director. Such reporting shall be done using cash basis accounting.
5. All required reports shall be generated by the sports wagering system, even if the period specified contains no data to be presented. The report generated shall indicate all required information and may contain an indication of "No Activity" or similar message if no data appears for the period specified.
6. All system generated data required by this rule must be available in report image formats as well as database type formats as approved by the Director.
7. A sports wagering system shall, at a minimum, generate the daily reports for each gaming day in order to calculate the taxable revenue or to ensure the integrity of operations related to operating sports wagering.
8. All reports available by any sports wagering system shall be immediately available upon request by the Director and forwarded to the auditor assigned to the sports wagering area.

STATUTORY AUTHORITY: 8 M.R.S. § 1203(2)

EFFECTIVE DATE:

October 29, 2023 – filing 2023-208