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# Rules of Department of Revenue

## Division 10—Director of Revenue

### Chapter 12—Bingo Tax

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**Title 12—DEPARTMENT OF  
REVENUE**

**Division 10—Director of Revenue  
Chapter 12—Bingo Tax**

*PUBLISHER'S NOTE: Rules covering this material may be found at II CSR 45-30 and II CSR 45-31.*

**12 CSR 10-12.010 Rules**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.020 Advertising**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.030 Special Bingo Game**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.040 Occasion**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.050 Gross Receipts**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.060 Operator(s)**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.070 Regular Bingo License**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.080 Special Bingo License**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.090 Additional Information**  
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**12 CSR 10-12.095 Number of Bingo Days**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.100 Denial of Application  
or License Renewal**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.110 License Expiration and  
Annual Report**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Amended: Filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.120 License Fee**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.130 Member(s) in Charge**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.140 Worker-Player**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.145 Premises Required to  
be Open for Inspection**  
(Rescinded January 29, 1995)



*AUTHORITY: section 313.065, RSMo 1986. Original rule filed May 12, 1982, effective Aug. 12, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.150 Information to be Posted**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.160 Equipment**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.170 Records Required**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Amended: Filed Nov. 18, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.180 Inventory and Ownership of Bingo Apparatus**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.190 Rules of Play**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.200 Merchandise Prizes**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.210 Reports**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.220 Bank Account**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.225 Change of Day and/or Time of Bingo Occasion**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Feb. 28, 1986, effective June 28, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.230 Premises Defined**  
(Rescinded January 29, 1995)

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**12 CSR 10-12.235 Reasonable Market Rental for Leased Premises**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Feb. 28, 1986, effective June 28, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.240 Leased Premises**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Amended: Filed Aug. 10, 1982, effective Dec. 11, 1982. Amended: Filed Aug. 6, 1984, effective Dec. 13, 1984. Amended: Filed Nov. 18, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.245 Concessions or Concession Operators**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Feb. 28, 1986, effective June 28, 1986. Amended: Filed Nov. 18, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.250 Subsidiary Body—Application for License**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Amended: Filed Nov. 13, 1984, effective May 11, 1985. Amended: Filed Oct. 15, 1985, effective Jan. 26, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.255 Bingo in Conjunction With Lottery**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed March 21, 1986, effective July 11, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.260 Participation of Workers—Restricted**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed April 13, 1982, effective July 11, 1982. Amended: Filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.270 All Gambling and Gambling Devices Prohibited**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Nov. 9, 1983, effective March 11, 1984. Amended: Filed May 10, 1984, effective Aug. 11, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.280 Net Receipts From Bingo**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Nov. 9, 1983, effective March 11, 1984. Amended: Filed Nov. 18, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.290 Co-Ownership of Bingo Equipment**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Nov. 9, 1983, effective March 11, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.300 Equipment Leases, Reasonable Market Rental Rate**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Feb. 29, 1984, effective June 11, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.310 Leases and Supplies**

(Rescinded February 11, 1985)

*AUTHORITY: section 313.065, RSMo 1981. Original rule filed Feb. 29, 1984, effective June 11, 1984. Rescinded: Filed Oct. 15, 1984, effective Feb. 11, 1985.*

**12 CSR 10-12.320 Bingo Supplies**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Feb. 29, 1984, effective June 11, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.330 Security**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Amended: Filed Nov. 18, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.335 Participation of Auxiliary, Post or Organization Members in Licensee's Bingo Games**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.340 Participation of Full-Time Employee, Full-Time Staff Member or Ordained Member of Clergy**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.350 Pull-Tab Cards Sold in Conjunction with Licensed Bingo Game**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Amended: Filed Nov. 18, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.355 Sale of Pull-Tab Cards by Bingo Licensees.**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 1, 1985, effective Jan. 12, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.360 Unit Container/Box of Pull-Tab Cards Sold, Total Gross Receipts Restricted and Gross Receipts Tax Due**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Jan. 12, 1985. Amended: Filed Nov. 18, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.370 Member Defined for Purposes of Quarterly Reporting**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.380 Bingo Licensees Restricted to Purchase/Lease from Licensed Distributor and/or Manufacturer**

(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.390 Manufacturer Defined**

(Rescinded January 29, 1995)



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**12 CSR 10-12.400 Distributor or Manufacturer Exclusion**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.410 Manufacturer or Distributor Required to Make Application**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Amended: Filed May 3, 1985, effective July 26, 1985. Amended: Filed Nov. 12, 1986, effective Feb. 28, 1987. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.420 Sales Representatives Required to Procure Distributor's License**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.430 Bingo Licensees—Distributors**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.440 Distributor or Manufacturer to Purchase Pull-Tab Tax Stamp**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.450 Records Required—Distributor and/or Manufacturer**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.460 Description and Certified Price List of Bingo Supplies and/or Equipment**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.470 Manufacturers or Distributors to Notify Director of Revenue of Change in Status**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Aug. 6, 1984, effective Dec. 13, 1984. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.480 Package Deals and Tying Arrangements Prohibited**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Oct. 15, 1984, effective Feb. 11, 1985. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.490 Reasonable Price of Cards**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed Oct. 15, 1984, effective Feb. 11, 1985. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.500 Bingo on Military Installations**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed March 21, 1986, effective July 11, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.510 Disclosure of Certain Bingo Records and Confidentiality of Closed Records**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed March 28, 1986, effective July 11, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*

**12 CSR 10-12.515 Organization Bona Fide Member Definition**  
(Rescinded January 29, 1995)

*AUTHORITY: section 313.065, RSMo 1986. Original rule filed May 19, 1986, effective Aug. 25, 1986. Emergency rescission filed Aug. 1, 1994, effective Aug. 11, 1994, expired Dec. 8, 1994. Rescinded: Filed Aug. 1, 1994, effective Jan. 29, 1995.*