

**24 NCAC 06A .0425 WAGERING REPORTS OF OPERATORS**

(a) The Internal Controls shall detail the Operator's ability to prepare reports for Wagering Activities as required by the Commission including reports detailing, as applicable:

- (1) for Sports Wagering, the Gross Wagering Revenue, as defined by G.S. 18C-901(7);
- (2) for Pari-Mutuel Wagering associated with a Wagering Account, the total Wagers placed by residents of this State;
- (3) for Pari-Mutuel Wagering not associated with a Wagering Account, the total Wagers placed within a Wagering Facility;
- (4) Wagering liability and payouts; and
- (5) other reports required by the Commission.

(b) The Operator shall timely file with the Commission additional reports required by the Act or by Rules prescribed by the Commission.

(c) The Operator shall provide all data and reports required by the Commission or the Director in the report format prescribed.

*History Note: Authority G.S. 18C-114(a)(14);  
Previously adopted as Rule 1D-025;  
Eff. January 8, 2024;  
Readopted Eff. March 27, 2024.*