

ARTICLE 2. FANTASY SPORTS**R19-4-201. Definitions**

- A.** The definitions in A.R.S. § 5-1201 apply to this Article.
- B.** Additionally, in this Article and in the Act, unless the context requires:
1. "Act" means Title 5, Arizona Revised Statutes, Chapter 10.
 2. "Article" means Arizona Administrative Code, Title 19, Chapter 4, Article 2.
 3. "Cash Equivalent" means, for the purposes of this Article 2 only, an electronic funds transfer, credit card, debit card, check, wire transfer, winnings, and promotional or bonus credit.
 4. "Fantasy Sports Contest Entry" means the method to participate in a fantasy sports contest.
 5. "Geofence Provider" means a person who creates a virtual perimeter for a real geographic location.
 6. "Internal Control System" means the minimum level of operational controls developed by a responsible party to ensure the integrity of fantasy sports contests.
 7. "Licensee" includes any person licensed by the Department under this Article.
 8. "Responsible Party" means the fantasy sports contest operator or the management company who is responsible for the operation of fantasy sports contests.
 9. "State" means the State of Arizona not to include the Indian lands within its exterior boundaries.
 10. "Supplement" means a form of application approved by the Department for qualified applicants.
 11. "Supplier" means persons who provide goods or services, directly or indirectly, to a responsible party in connection with fantasy sports contests pursuant to the Act, to include:
 - a. fantasy sports contest platform providers;
 - b. identity verification service providers;
 - c. payment processors;
 - d. geofence providers; and
 - e. any other person as determined by the Department.

R19-4-202. Fantasy Sports Contests Permitted

Fantasy sports contests in the State, except those which are permitted pursuant to Title 13, Chapter 33, shall only be conducted by licensed responsible parties who operate in compliance with, and meet the terms of, the Act and this Article.

R19-4-203. Power and Authority

- A.** The Department reserves all powers, duties, and authority granted to it by the Act and in this Article.
- B.** As a condition of holding a license, all licensees agree to be subject to State jurisdiction for purposes of compliance with, and enforcement of, the Act and this Article.
- C.** The Department shall monitor licensees, audit compliance with this Act and Article, and investigate suspected violations of any provision in the Act or this Article and may, at any time:
1. Access and inspect all, or any part of, any fantasy sports contest platform;
 2. Access and inspect any fantasy sports contest server; and
 3. Access, review, and/or copy all books, records, and/or data maintained by a licensee related to fantasy sports contests in the State.

R19-4-204. License Categories

- A.** Fantasy sports contest operators are subject to the licensing requirements of the Act and this Article. Fantasy sports contest operators shall have obtained from the Department a renewal of the license every two (2) years thereafter before continuing to operate fantasy sports contests.
- B.** Management companies are subject to the licensing requirements of the Act and this Article. Management companies shall have obtained from the Department a renewal of the license every two (2) years thereafter before continuing to offer management services.
- C.** A fantasy contest operator and/or management company shall identify any holding company which holds an ownership interest or voting rights of ten percent (10%) or more of their operation. The Department, in its sole discretion, may require a holding company to obtain licensure in order to preserve the integrity of fantasy sports contests.
- D.** Suppliers shall have obtained a license from the Department prior to providing goods and/or services. The supplier license shall be in effect for two (2) years and the supplier shall have obtained a renewal from the Department thereafter before continuing to provide goods and/or services.
- E.** On a quarterly basis, responsible parties shall provide to the Department a list of the names and addresses of their suppliers for fantasy sports contests in the State.

R19-4-205. Procedures for Licensing

- A.** Every applicant for a license shall submit a complete application in the form prescribed by the Department, which shall include all information and documentation required by the Department, along with the non-refundable initial license fee.
- B.** An applicant licensed or certified by the Department may request to submit a supplement to the application on file and shall submit the applicable fees.
- C.** The fees for licensure shall be the following:
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| 1. Fantasy Contest Operator | |
| Initial License Fee | \$ 2,000 |
| Renewal | \$ 1,000 |
| 2. Management Company | |
| Initial License Fee | \$ 2,000 |
| Renewal | \$ 1,000 |
| 3. Holding Company | |
| Initial License Fee | \$ 500 |
| Renewal | \$ 250 |
| 4. Suppliers | |
| Initial License Fee | \$ 250 |
| Renewal | \$ 125 |

- D. Within five (5) days following its receipt of a complete application for licensure of a supplier, the Department shall issue a temporary license to the applicant unless the Department does not believe that the applicant will qualify for licensure. If the supplier does not receive a response from the Department regarding the approval or denial of the applicant's temporary license by the close of the fifth (5th) day following the receipt of a complete application for licensure then the applicant's temporary license shall be deemed approved by the Department. The results of a Department background investigation shall not be required prior to the issuance of a temporary license. The temporary license shall become void and be of no effect upon either the issuance of licensure or upon the issuance of notice of denial.
- E. If fantasy sports contest operators, management companies, holding companies, or suppliers are applying for license renewal, fantasy sports contest operators, management companies, holding companies, and suppliers shall submit their completed renewal application along with the license renewal fee to the Department at least thirty (30) days prior to the expiration date of their license. An applicant for renewal may continue to be engaged under their expired license until action is taken on the renewal application by the Department.
- F. If a fantasy sports contest operator changes key employees, each new key employee shall file a complete disclosure application within fifteen (15) days after the change.
- G. If a fantasy sports contest operator, management company, and/or holding company has a change of principals, directors, officers, and/or individual owners of ten percent (10%) or more, each individual shall file a complete disclosure application within thirty (30) days after the change, appointment, or election.
- H. Applicants and licensees may appeal a summary suspension or a determination by the Department of a revocation, suspension, or denial of licensure.
- I. An applicant for licensure, or renewal that wishes to withdraw an application shall submit a request to the Department in writing. The application shall not be considered withdrawn without the written permission of the Department.

R19-4-206. Responsible Advertising

- A. Advertising, marketing, and promoting of fantasy sports contests shall not target, or otherwise be of a kind that specifically appeals to, persons under twenty-one (21) years of age.
- B. Advertising, marketing, and promoting of fantasy sports contests shall not be misleading or contain false information.
- C. Advertising, marketing, and promotion of fantasy sports contests shall not promote irresponsible or excessive participation in fantasy sports contests, or suggest that social, financial, or personal success is guaranteed by engaging in fantasy sports contests.
- D. Advertising, marketing, and promoting of fantasy sports contests shall not occur at event venues where most of the audience at many of the events at the venue is reasonably expected to be under twenty-one (21) years of age.
- E. Fantasy sports contest messages, including logos, trademarks, or brands, shall not be used, or licensed for use, on clothing, toys, games, or game equipment intended primarily for persons under twenty-one (21) years of age.
- F. Fantasy sports contests shall not be promoted or advertised in college or university-owned news assets or advertised on college or university campuses.

R19-4-207. Internal Control System

- A. Responsible parties shall operate fantasy sports contests pursuant to a written internal control system approved by the Department. The internal control system shall be designed to reasonably assure that:
 1. Assets are safeguarded and accountability over assets is maintained;
 2. Liabilities are properly recorded and contingent liabilities are properly disclosed;
 3. Financial records including records relating to revenues, expenses, assets, liabilities, and equity/fund balances are accurate and reliable;
 4. Transactions are performed in accordance with the responsible party's general or specific authorization;
 5. Access to assets is permitted only in accordance with the responsible party's specific authorization;
 6. Recorded accountability for assets is compared with actual assets at frequent intervals and appropriate action is taken with respect to any discrepancies; and
 7. Functions, duties and responsibilities are appropriately segregated and performed in accordance with sound practices by qualified personnel.
- B. The internal control system shall include:
 1. A description of, and the inter-relationships and dependencies of, the fantasy sports contest platform, hardware, software, and all integrated supplier platforms;
 2. Procedures for verifying geolocation services and establishing a fantasy sports contest player's geographic location;
 3. Procedures for monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems;
 4. Procedures for identifying and reporting fraudulent and/or suspicious activity;
 5. Procedures for the access to, and use of scripts;
 6. Procedures for the mitigation of risk of fraud, cheating, and/or money laundering;
 7. Procedures for the identification of highly experienced fantasy sports contest players;
 8. Bank Secrecy Act procedures;
 9. Procedures to mitigate problem gambling and curtail compulsive gambling;
 10. Problem gambling training and education program;
 11. Procedures for the identification, notice, and removal of self-excluded or barred persons from fantasy sports contest platforms;
 12. Procedures for accepting entry fees, cancelling fantasy sports contest entries, paying out prizes or awards, and issuing tax or other required forms;
 13. Procedures for the recording and reconciliation of all fantasy sports contest transactions to fantasy sports contest platform reports;
 14. Procedures for the reconciliation of assets contained in player accounts;
 15. Procedures for the verification of player identification;
 16. Procedures for the issuance and acceptance of promotional and/or bonus credit for fantasy sports contests;
 17. Procedures for handling fantasy sports contest player disputes;
 18. Procedures for creating, updating, adjusting, and closing player accounts;
 19. Procedures for the retention of fantasy sports contest records; and

20. Procedures for the identification and prohibition of prohibited participants from participation in fantasy sports contests.
- C. Responsible parties shall have obtained written approval of the internal control system, or any changes deemed material by the responsible party, from the Department prior to implementation. The Department shall review the system, or any material change to the system, and issue a letter either approving or disapproving of it. If, after thirty (30) days, the responsible party has not received a response from the Department regarding the internal control system, or any material changes to it, then the internal control system shall be deemed approved by the Department.
- D. For fantasy sports contests under the Act, responsible parties shall maintain:
1. Accurate, complete, legible and permanent records of all transactions in a manner suitable for audit under the standards of the American Institute of Certified Public Accountants;
 2. General accounting records using a double entry system of accounting with transactions recorded on a basis consistent with generally accepted accounting principles;
 3. Detailed supporting and subsidiary records;
 4. Detailed records identifying revenues, expenses, assets, liabilities and fund balances or equity;
 5. All records required by the internal control system including, but not limited to, those relating to any fantasy sports contest activity authorized by the Act;
 6. Journal entries;
 7. Detailed records sufficient to accurately reflect gross income and expenses relating to its operations; and
 8. Records of any proposed or adjusting entries made by an independent certified public accountant.
- E. The responsible party shall maintain bank account(s) that are separate and distinct from all other corporate accounts, unless otherwise agreed to by the Department. The account(s) shall be used for all player deposits, receipts, and disbursements relating to its operation of fantasy sports contests under the Act. The responsible party shall utilize a software accounting system that separates and distinguishes all receipts and disbursements regarding or in any way relating to fantasy sports contest activity under the Act.
- F. Responsible parties shall notify the Department in writing of their fiscal year end and any changes to the fiscal year end within ten (10) days after deciding on a fiscal year end or a change to that year end.

R19-4-208. Privilege Fee

- A. As per A.R.S. § 5-1211(A), the established fee for the privilege of operating fantasy sports contests shall be five percent (5%) of fantasy sports contest adjusted revenues.
- B. The calculation of fantasy sports contest adjusted revenues shall be reported in a format required by the Department. The responsible party shall submit all necessary supporting documentation as directed by the Department to confirm the calculation of fantasy sports contest adjusted revenues. The report and supporting documentation shall be submitted to the Department no later than the twenty-fifth (25th) day of each month for the preceding month.

1. Fees paid pursuant to the Act and this Article shall be paid to the Department in the manner prescribed by the Department.
2. Following the Department's receipt of the annual audit pursuant to A.R.S. § 5-1204, any overpayment of fees by the responsible party shall be credited to the responsible party's next monthly fee payment. Any underpayment of fees shall be paid by the responsible party within thirty (30) days of the Department's receipt of the annual audit.

R19-4-209. Servers and Cloud Storage

- A. Responsible parties shall provide the Department with the physical location of each server that accepts fantasy sports contest entries. The server(s) shall have physical and logical security.
- B. The responsible party may utilize cloud storage for duplicate data or data not related to fantasy sports contest entry transactions upon written approval by the Department.

R19-4-210. Geofencing

- A. The responsible party shall utilize a geofence system to dynamically monitor the physical location of a player attempting to pay an entry fee on a fantasy sports contest platform.
- B. The geofence system shall perform a geolocation check prior to each payment of an entry fee in an authorized session.
- C. If a geolocation check determines that a player is not located in the State or another jurisdiction where fantasy sports contests are legal and the activity is permitted, the player shall be blocked from paying an entry fee on the fantasy sports contest platform.
- D. The responsible party or the geofence provider shall implement a means to notify a player of a geolocation failure.
- E. The geofence provider shall provide to the Department access to real-time geofence data.
- F. Attempts to pay an entry fee from unauthorized locations shall be entered into a log by the responsible party and/or the geofence provider. The log shall be available to the Department upon request.

R19-4-211. Fantasy Sports Contest Platform

- A. The fantasy sports contest platform shall be designed to ensure the integrity and confidentiality of all player communications, security and confidentiality of player data including personal and financial information, and the proper identification of the sender and receiver of all communications.
- B. The responsible party shall notify the Department in writing prior to the installation of a fantasy sports contest platform that the platform meets the design requirements of R-19-4-211.A and the geofence requirements of R-19-4-210.A-D.
- C. The responsible party shall notify the Department in writing prior to the installation of a fantasy sports contest platform, and annually thereafter, that the platform properly calculates entry fees and payouts.

R19-4-212. Fantasy Sports Contest Platform Communication

If the fantasy sports contest platform is unable to accept a fantasy sports contest entry or validate a winning entry for more than two (2) hours, the responsible party shall notify the Department as soon as practically possible.

R19-4-213. Fees and Entry Rules

- A. Entry fees shall be paid from funds in a player account deposited by cash or cash equivalent.
- B. All entry fees shall be transacted through the fantasy sports contest platform.
- C. Upon acceptance of an entry fee, an electronic fantasy sports contest entry shall be immediately issued.
- D. Upon verification, winnings from fantasy sports contest entries shall be immediately deposited into the player account.
- E. A fantasy sports contest entry shall only be purchased from a verified player account.
- F. A fantasy sports contest entry shall not be accepted upon an event whose outcome has already been determined.
- G. If a player cancels a fantasy sports contest entry prior to the start of the fantasy sports contest, and the cancel request is approved by the responsible party, a refund shall be generated after verification by the fantasy sports contest platform.
- H. An entry fee shall not be accepted from a person who is purchasing the fantasy sports contest entry for the benefit of another for compensation or is purchasing the fantasy sports contest entry in violation of tribal, state, or federal law.

R19-4-214. Events and Fantasy Sports Contests

- A. The responsible party shall submit a catalogue of the events and fantasy sports contests it intends to offer. The catalogue and any changes shall be submitted to the Department prior to implementation.
- B. The Department shall publish a list of authorized events and fantasy sports contests on its website.
- C. The Department may prohibit a particular event or fantasy sports contest if it does not comply with A.R.S. § 5-1201(6).

R19-4-215. House Rules

- A. The house rules shall be conspicuously displayed on the fantasy sports contest platform. House rules shall address, at a minimum:
 1. Types of entry fees accepted;
 2. Minimum and maximum fantasy sports contest entry amounts accepted;
 3. The maximum number of entries a player may have in a fantasy sports contest;
 4. Method for calculation and payment of winnings;
 5. Effect of scheduling changes and/or cancelled events;
 6. Process for handing incorrectly posted results;
 7. Methods of funding an account;
 8. Methods for redeeming winnings;
 9. Policy and process for canceling fantasy sports contest entries;
 10. Process for fantasy sports contest players to submit questions and/or complaints;
 11. Notification of the fantasy sports contest player dispute process; and
 12. Notification of the self-exclusion process.
- B. Responsible parties shall submit the house rules to the Department prior to implementation. The Department shall review the house rules and issue a written approval or disapproval of them. Any proposed changes to the house rules shall be approved by the Department prior to implementation. If, after thirty (30) days, the responsible party has not received a response from the Department regarding the house rules, or any changes to them, then the house rules shall be deemed approved by the Department.

R19-4-216. Player Account Creation

- A. Responsible parties shall verify a fantasy sports contest player's age and identity before allowing that player to create a player account from which fantasy sports contest entries can be purchased.
- B. Responsible parties may utilize an identity verification service provider to confirm a fantasy sports contest player's age and identity.
- C. Responsible parties shall prohibit a fantasy sports contest player from having more than one (1) player account and username for each fantasy sports contest platform
- D. Responsible parties shall establish each player account file with the following:
 1. Player's legal name;
 2. Player's date of birth;
 3. The last four digits of the player's social security number, the player's driver's license number, or an equivalent identification number for a noncitizen;
 4. Player's account number or username;
 5. Player's residential address;
 6. Player's e-mail address;
 7. The method used to verify the player's identity;
 8. The date of verification; and
 9. Acknowledgement of fantasy sports contest terms and conditions, including any subsequent updates.
- E. Responsible parties shall notify players of the establishment of a player account and the associated terms and conditions.
- F. Responsible parties shall re-verify a player's identification upon reasonable suspicion that the player's identification has been compromised or the player account has been misused, or upon any suspicious activity involving the player or player account.

R19-4-217. Player Account Terms and Conditions

Player account terms and conditions shall include the following:

- A. Name of the responsible party with whom the player is entering into a contractual relationship;
- B. Player's consent to have the responsible party confirm the player's age and identity;
- C. Rules and obligations applicable to the player with regard to allowing any other person to access or use his or her player account;
- D. Player's consent to the monitoring and recording by the responsible party of any fantasy sports contest entry communication and geographic location information;
- E. Privacy policy;
- F. Legal age policy;
- G. Rules for player account suspension;
- H. Rules for dormant player accounts;
- I. Rules for closing player accounts; and
- J. Availability of player account statements.

R19-4-218. Player Account Maintenance

- A. All adjustments to a player account shall be authorized by the responsible party and periodically reviewed by an employee independent of the adjustment.
- B. A player shall be allowed to withdraw the funds maintained in his or her player account.
 1. The responsible party shall honor such player requests to withdraw funds within seven (7) days of the request.
 2. The responsible party may decline to honor a player request to withdraw funds if the responsible party believes that the player engaged in either fraudulent conduct or other conduct that would put the responsible party in violation of the law or this Article. In such cases, the responsible party shall:

- a. Provide notice to the player of the delay in honoring the request to withdraw funds from the player account;
 - b. Investigate in an expedient fashion; and
 - c. Notify the player and the Department of the results of the investigation within two (2) days of the completion of the investigation.
- C.** The responsible party shall consider a player account to be dormant if the player has not logged into the player account for at least three (3) years. A dormant account shall be closed by the responsible party. Upon closure of a dormant account, the responsible party shall make reasonable efforts to contact the account holder to return any unclaimed funds as required by A.R.S. § 44-307(E).
- D.** After one hundred and twenty (120) days of attempting to contact the account holder, the unclaimed funds in a dormant account shall be presumed abandoned. Responsible parties shall remit all abandoned funds to the Arizona Department of Revenue as required by A.R.S. § 44-307.

R19-4-219. Promotions and Bonuses

- A.** Responsible parties may offer promotions and/or bonuses.
- B.** The responsible party shall submit a written notification to the Department for a promotion and/or bonus prior to implementation. The responsible party need not submit structurally similar or ongoing promotions and/or bonuses after the initial submission, unless otherwise determined by the Department.
- C.** The promotion and/or bonus rules shall be clear and unambiguous, and include:
- 1. Date and time the promotion or bonus is active and expires;
 - 2. Rules of play;
 - 3. Nature and value of prizes or awards;
 - 4. Eligibility restrictions or limitations;
 - 5. Participation requirements and limitations;
 - 6. Eligible fantasy sports contests;
 - 7. Cancellation requirements; and
 - 8. Terms and conditions that are full, accurate, concise, transparent, and do not contain misleading information.
- D.** Promotions and/or bonuses shall not be described as free unless they absolutely are free.
- E.** Promotions and/or bonuses shall not restrict the player from withdrawing their own funds, or withdrawing winnings from fantasy sports contest entries purchased with their own funds.
- F.** Responsible parties shall make the promotion or bonus rules available to eligible players.

R19-4-220. Information Technology

- A.** Responsible parties shall ensure the quality, reliability, and accuracy of all computer systems used in the operation.
- B.** Responsible parties shall ensure that information technology duties are adequately segregated and monitored to detect procedural errors, unauthorized access to financial transactions and assets, and to prevent the concealment of fraud.
- C.** The information technology environment and infrastructure shall be maintained in a secured physical location that is restricted to authorized employees.
- D.** Responsible parties shall test the recovery procedures of the fantasy sports contest platform on a sample basis at specified intervals at least annually. The results shall be documented and available to the Department upon request.

R19-4-221. Annual Audit

The responsible party shall be audited not less than annually, at its own expense, on its financial condition and compliance standing.

- A.** Financial statements of the responsible party related to fantasy sports contests in the State shall be audited at its fiscal year end by an independent certified public accountant. The audit shall include or be supplemented with an attestation from the independent certified public accountant that fantasy sports contest adjusted revenues are accurately reported. The Department shall be authorized to confer with the independent certified public accountant at the conclusion of the audit process and to review all the work papers and documentation relating to the responsible party.
- B.** The responsible party shall submit an annual compliance audit, prepared by an independent test laboratory, or another professional service provider as approved by the Department, to verify compliance with the operational aspects of the Act and this Article. The compliance audit shall include testing of the internal control system, and verification of the integrity of the fantasy sports contest platform and the geofence system.

R19-4-222. Reporting Requirements

- A.** The responsible party shall report to the Department any violation or suspected violation of the Act or this Article, security breaches, breaches of confidentiality of a player's personal information, suspicious activity, and any other activity as required by the Department.
- B.** Responsible parties shall report the information listed above to the Department in writing within seventy-two (72) hours of discovery.

R19-4-223. Remedies

The Department may place conditions on a license, fine, or otherwise sanction, licensees, for violations of this Statute, or the administrative rules of the Department. The Department's ability to impose sanctions is subject to the following:

- A.** The Department shall notify the responsible party of the results of its investigation(s) and any administrative proceedings. The results of any investigation shall not be disclosed if such disclosure will compromise ongoing law enforcement investigations or activities, or would violate applicable state and federal law;
- B.** All monetary fines collected by the Department, including any interest earned thereon, shall be deposited in the fantasy sports contest fund established by A.R.S. § 5-1212(A).

R19-4-224. Player Disputes

- A.** Whenever the responsible party refuses payment of alleged winnings to a player or there is otherwise a dispute with a player regarding their player account, entries, wins, or losses from fantasy sports contests, and the responsible party and the player are unable to resolve the dispute to the satisfaction of the player, the responsible party shall notify the player of their right to file a written complaint. The notice shall include the procedure for filing a written complaint and the complaint resolution process.
- B.** Upon receipt of a complaint, the responsible party shall investigate and provide a written response to the player within ten (10) days. The response shall include a statement that if the dispute is not resolved to the satisfaction of the player, the player may submit their complaint in writing to the Department.
- 1. If the Department receives a written complaint from a player with regard to an unresolved dispute, the

responsible party shall provide to the Department a written response to the player's complaint.

2. The Department, in its sole discretion, may investigate the dispute and reach a final decision which may include a requirement for appropriate corrective action.
3. The Department shall provide a written response to the responsible party and the player of the results of its investigation and the corrective action it directs, if any, within five (5) days of the completion of its investigation.

R19-4-225. Barred Persons

The Department shall establish a list of persons barred from fantasy sports contests because their conduct, criminal history, and association with career offenders or career offender organizations poses a threat to the integrity of fantasy sports contests or to the public health, safety, or welfare. The responsible party shall prohibit barred persons from participating in fantasy sports contests. To the extent not previously provided, the Department shall send a copy of its list on a monthly basis to the responsible party, along with detailed information regarding why the person has been barred. Such persons shall be barred from all fantasy sports contests within the State.

R19-4-226. Self-Exclusion and Problem Gambling

- A. As part of their procedures and programs to mitigate problem gambling and curtail compulsive gambling, responsible parties shall:
 1. Display on the landing page of the fantasy sports contest platform, messaging stating that help is available if a person has a problem with gambling, to include the statewide toll-free helpline telephone number, text message, website information established by the Department, and any other information as directed by the Department.
 2. Include a responsible gaming message with the Department's statewide toll-free crisis helpline telephone number, or another toll-free crisis helpline telephone number as approved by the Department, on all advertisements for fantasy sports contests, including on television, radio, internet, printed advertisements, and billboards.
- B. The self-exclusion list shall not be provided to any licensed supplier without the written approval of the Department. Approval shall only be granted by the Department when sharing of the list is deemed necessary to effectuate the terms of the Act and this Article.

R19-4-227. Debt Setoff

- A. If a responsible party is required to file a form 1099-MISC or other substantially similar form, the responsible party shall check to determine if the player has a past due, setoff obligation.
- B. The responsible party shall withhold past due, setoff obligations from funds held in a player account at the time the form 1099-MISC or other substantially similar form is issued.
- C. The Department shall supply the responsible party with the lists of outstanding obligations as provided by the Arizona Department of Economic Security, Child Support Enforcement, Supplemental Nutrition Assistance Program and Assistance Overpayment, the Arizona Supreme Court, and the Arizona Health Care Cost Containment System on an annual basis.
- D. The outstanding obligation lists shall not be provided to any licensed supplier without the written approval of the

Department. Approval shall only be granted by the Department when sharing of the list is deemed necessary to effectuate the terms of the Act and this Article.

- E. The responsible party shall provide a receipt to the player for any funds withheld for outstanding obligations.
- F. Any funds withheld by the responsible party shall be remitted to the Department within seven (7) days in a format provided by the Department.

R19-4-228. Retention of Records

The responsible party shall require that all books, records, and data relating to the operation and management of fantasy sports contests are maintained for at least three (3) years from the date of creation. Upon written approval of the Department, books, records, and/or data may be destroyed prior to passage of the required three (3) year retention period.

R19-4-229. Calculation of Time

In computing any period prescribed or allowed by the Act or this Article, the day of the act, event, or default from which the designated period begins to run shall not be included. The last day of the period so computed shall be included, unless it is a Saturday, a Sunday, or a legal holiday under state law or federal law. When the time prescribed or allowed is less than eleven (11) days, intermediate Saturdays, Sundays and legal holidays under state law or federal law shall be excluded from the computation period.