

SECOND REGULAR SESSION

[P E R F E C T E D]

SENATE BILL NO. 561

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR GROSS.

Pre-filed December 1, 2005, and ordered printed.

Read 2nd time January 9, 2006, and referred to the Committee on Ways and Means.

Reported from the Committee February 16, 2006, with recommendation that the bill do pass and be placed on the Consent Calendar.

Taken up March 6, 2006. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

3339S.04P

AN ACT

To repeal section 313.820, RSMo, and to enact in lieu thereof one new section relating to excursion gambling boat admission fee revenue.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 313.820, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 313.820, to read as follows:

313.820. 1. An excursion boat licensee shall pay to the commission an
2 admission fee of two dollars for each person embarking on an excursion gambling
3 boat with a ticket of admission. One dollar of such fee shall be deposited to the
4 credit of the gaming commission fund as authorized pursuant to section 313.835,
5 and one dollar of such fee shall not be considered state funds and shall be paid
6 to the home dock city or county. Subject to appropriation, one cent of such fee
7 deposited to the credit of the gaming commission fund may be deposited to the
8 credit of the compulsive gamblers fund created pursuant to the provisions of
9 section 313.842. Nothing in this section shall preclude any licensee from charging
10 any amount deemed necessary for a ticket of admission to any person embarking
11 on an excursion gambling boat. If tickets are issued which are good for more than
12 one excursion, the admission fee shall be paid to the commission for each person
13 using the ticket on each excursion that the ticket is used. If free passes or
14 complimentary admission tickets are issued, the excursion boat licensee shall pay
15 to the commission the same fee upon these passes or complimentary tickets as if
16 they were sold at the regular and usual admission rate; however, the excursion

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 boat licensee may issue fee-free passes to actual and necessary officials and
18 employees of the licensee or other persons actually working on the excursion
19 gambling boat. The issuance of fee-free passes is subject to the rules of the
20 commission, and a list of all persons to whom the fee-free passes are issued shall
21 be filed with the commission.

22 2. All licensees are subject to all income taxes, sales taxes, earnings taxes,
23 use taxes, property taxes or any other tax or fee now or hereafter lawfully levied
24 by any political subdivision; however, no other license tax, permit tax, occupation
25 tax, excursion fee, or taxes or fees shall be imposed, levied or assessed exclusively
26 upon licensees by a political subdivision. All state taxes not connected directly
27 to gambling games shall be collected by the department of
28 revenue. Notwithstanding the provisions of section 32.057, RSMo, to the
29 contrary, the department of revenue may furnish and the commission may receive
30 tax information to determine if applicants or licensees are complying with the tax
31 laws of this state; however, any tax information acquired by the commission shall
32 not become public record and shall be used exclusively for commission business.

33 3. Effective fiscal year 2008 and each fiscal year thereafter, the amount
34 of [revenue] **expenditures from funds** derived from admission fees paid to a
35 home dock city or county, **located in a home rule city with more than sixty**
36 **thousand three hundred but fewer than sixty thousand four hundred**
37 **inhabitants or in a county with a charter form of government and with**
38 **more than two hundred fifty thousand but fewer than three hundred**
39 **fifty thousand inhabitants**, shall not exceed the [percentage of gross revenue
40 realized] **revenue received** by the home dock city or county [attributable to
41 such] **from** admission fees for fiscal year 2007. In the case of a new [casino]
42 **excursion gambling boat located in a home rule city with more than**
43 **sixty thousand three hundred but fewer than sixty thousand four**
44 **hundred inhabitants or in a county with a charter form of government**
45 **and with more than two hundred fifty thousand but fewer than three**
46 **hundred fifty thousand inhabitants**, the provisions of this section shall
47 become effective two years from the opening of such [casino] **excursion**
48 **gambling boat** and the amount of [revenue] **expenditures from funds** derived
49 from admission fees paid to a home dock city or county shall not exceed the
50 average [percentage of gross] revenue [realized] **received** by the home dock city
51 or county [attributable to such] **from** admission fees for the first two fiscal years
52 in which such [casino] **excursion gambling boat** opened for business. Effective

53 fiscal year 2010 and each subsequent fiscal year until fiscal year 2015, the
54 percentage of [all] revenue derived by a home dock city or county, **located in a**
55 **home rule city with more than sixty thousand three hundred but fewer**
56 **than sixty thousand four hundred inhabitants or in a county with a**
57 **charter form of government and with more than two hundred fifty**
58 **thousand but fewer than three hundred fifty thousand inhabitants**, from
59 such admission fees used for expenditures other than capital, cultural, and
60 special law enforcement purpose expenditures shall be limited to not more than
61 thirty percent. Effective fiscal year 2015 and each subsequent fiscal, the
62 percentage of [all] revenue derived by a home dock city or county, **located in a**
63 **home rule city with more than sixty thousand three hundred but fewer**
64 **than sixty thousand four hundred inhabitants or in a county with a**
65 **charter form of government and with more than two hundred fifty**
66 **thousand but fewer than three hundred fifty thousand inhabitants**, from
67 such admission fees used for expenditures other than capital, cultural, and
68 special law enforcement purpose expenditures shall be limited to not more than
69 twenty percent.

70 4. After fiscal year 2007, in any fiscal year in which a home dock city or
71 county, **located in a home rule city with more than sixty thousand three**
72 **hundred but fewer than sixty thousand four hundred inhabitants or in**
73 **a county with a charter form of government and with more than two**
74 **hundred fifty thousand but fewer than three hundred fifty thousand**
75 **inhabitants**, collects an amount over the limitation on **expenditures of**
76 revenue derived from admission fees provided in subsection [1] 3 of this section,
77 such revenue shall be treated as if it were sales tax revenue within the meaning
78 of section 67.505, RSMo, provided that the home dock city or county shall reduce
79 its total general revenue property tax levy, in accordance with the method
80 provided in subdivision (6) of subsection 3 of section 67.505, RSMo.

81 5. The provisions of subsections 3 and 4 of this section shall not affect the
82 imposition or collection of a tax under section 313.822.

83 [6. The provisions of subsections 3 and 4 of this section shall not apply to
84 any city of the third classification with more than eight thousand two hundred
85 but fewer than eight thousand three hundred inhabitants, any county of the third
86 classification without a township form of government and with more than sixteen
87 thousand six hundred but fewer than sixteen thousand seven hundred
88 inhabitants, any county of the third classification without a township form of

89 government and with more than ten thousand two hundred but fewer than ten
90 thousand three hundred inhabitants, any home rule city with more than four
91 hundred thousand inhabitants and located in more than one county, any county
92 of the first classification with more than one hundred eighty-four thousand but
93 fewer than one hundred eighty-eight thousand inhabitants, any city of the fourth
94 classification with more than two thousand nine hundred but fewer than three
95 thousand inhabitants and located in any county of the first classification with
96 more than seventy-three thousand seven hundred but fewer than seventy-three
97 thousand eight hundred inhabitants, any county of the first classification with
98 more than seventy-three thousand seven hundred but fewer than seventy-three
99 thousand eight hundred inhabitants, any city of the third classification with more
100 than six thousand seven hundred but fewer than six thousand eight hundred
101 inhabitants and located in any county of the third classification without a
102 township form of government and with more than twenty thousand but fewer
103 than twenty thousand one hundred inhabitants, any county of the third
104 classification without a township form of government and with more than twenty
105 thousand but fewer than twenty thousand one hundred inhabitants, any city of
106 the third classification with more than four thousand seven hundred but fewer
107 than four thousand eight hundred inhabitants and located in any county of the
108 first classification with more than one hundred eighty-four thousand but fewer
109 than one hundred eighty-eight thousand inhabitants, any city of the third
110 classification with more than twenty-five thousand seven hundred but fewer than
111 twenty-five thousand nine hundred inhabitants, any county with a charter form
112 of government and with more than one million inhabitants, any county with a
113 charter form of government and with more than six hundred thousand but fewer
114 than seven hundred thousand inhabitants, any special charter city with more
115 than nine hundred fifty but fewer than one thousand fifty inhabitants, any county
116 of the third classification without a township form of government and with more
117 than ten thousand four hundred but fewer than ten thousand five hundred
118 inhabitants, any city not within a county, any home rule city with more than
119 seventy-three thousand but fewer than seventy-five thousand inhabitants, and
120 any county of the first classification with more than eighty-five thousand nine
121 hundred but fewer than eighty-six thousand inhabitants.]