

SECOND REGULAR SESSION

SENATE BILL NO. 988

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SHOEMYER.

Read 1st time January 22, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

4448S.01I

AN ACT

To repeal sections 313.055 and 313.057, RSMo, and to enact in lieu thereof two new sections relating to tax exemptions for certain organizations, with penalty provisions.

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

Section A. Sections 313.055 and 313.057, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 313.055 and 313.057, to
3 read as follows:

313.055. 1. A tax is hereby imposed on each organization conducting the
2 game of bingo which awards to winners of bingo games prizes or merchandise
3 having an aggregate retail value of more than five thousand dollars annually and
4 more than one hundred dollars in any single day. The tax shall be in the amount
5 of two-tenths of one cent upon each bingo card and progressive bingo game card
6 sold in Missouri to be paid by [the supplier] **each supplier, except for**
7 **veteran's, service, and fraternal organizations.** The taxes, less two percent
8 of the total amount paid which may be retained by the supplier, shall be paid on
9 a monthly basis to the commission, by each supplier of bingo supplies and shall
10 be due on the last day of the month following the month in which the bingo card
11 was sold, with the date of sale being the date on the invoice evidencing the sale,
12 along with such reports as may be required by the commission. The taxes shall
13 be deposited in the state treasury, credited to the bingo proceeds for education
14 fund.

15 2. All taxes not paid to the commission by the person or licensee required
16 to remit the same on the date when the same becomes due and payable to the
17 commission under the provisions of sections 313.005 to 313.085 shall bear interest

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

18 at the rate to be set by the commission not to exceed two percent per calendar
19 month, or fraction thereof, from and after such date until paid. In addition, the
20 commission may impose a penalty not to exceed three times the amount of taxes
21 due for failure to submit the reports required by this section and pay the taxes
22 due.

313.057. 1. It is unlawful for any person, either as an owner, lessee or
2 employee, to operate, carry on, conduct or maintain any form of manufacturing,
3 selling, leasing or distribution of any bingo equipment or supplies without having
4 first procured and maintained a Missouri bingo equipment and supplies
5 manufacturer or supplier license.

6 2. The commission shall submit two sets of fingerprints for each key
7 person, as defined in commission rules and regulations, of an entity or
8 organization seeking issuance or renewal of a Missouri bingo equipment and
9 supplies manufacturer or supplier license, for the purpose of checking the
10 person's prior criminal history when the commission determines a nationwide
11 check is warranted. The fingerprint cards and any required fees shall be sent to
12 the Missouri state highway patrol's criminal records division. The first set of
13 fingerprints shall be used for searching the state repository of criminal history
14 information. The second set of fingerprints shall be forwarded to the Federal
15 Bureau of Investigation, Identification Division, for the searching of the federal
16 criminal history files. The patrol shall notify the commission of any criminal
17 history information or lack of criminal history information discovered on the
18 individual. Notwithstanding the provisions of section 610.120, RSMo, all records
19 related to any criminal history information discovered shall be accessible and
20 available to the commission.

21 3. The holder of a state bingo license may, within two years of cessation
22 of conducting bingo or upon specific approval by the commission, dispose of by
23 sale in a manner approved by the commission, any or all of his bingo equipment
24 and supplies, without a supplier's license. In case of foreclosure of a lien by a
25 bank or other person holding a security interest for which bingo equipment is
26 security in whole or in part for the lien, the commission may authorize the
27 disposition of the bingo equipment without requiring a supplier's license.

28 4. Any person whom the commission determines to be a suitable person
29 to receive a license pursuant to the provisions of this section may be issued a
30 manufacturer's or supplier's license. The commission may require suppliers to
31 post a bond with the commission in an amount and in the manner prescribed by

32 the commission. The burden of proving his qualification to receive or hold a
33 license pursuant to this section is at all times on the applicant or licensee.

34 5. The commission shall charge and collect from each applicant for a
35 supplier's license a one-time application fee set by the commission, not to exceed
36 five thousand dollars. The commission shall charge and collect an annual
37 renewal fee for each supplier licensee not to exceed one thousand dollars.

38 6. The commission shall charge and collect from each applicant for a
39 manufacturer's license a one-time application fee set by the commission, not to
40 exceed one thousand dollars. The commission shall charge and collect an annual
41 renewal fee for each manufacturer licensee not to exceed five hundred dollars.

42 7. The commission shall charge and collect from each applicant for a hall
43 provider's license a one-time application fee set by the commission, not to exceed
44 seven hundred fifty dollars. The commission shall charge and collect an annual
45 renewal fee for each hall provider licensee not to exceed five hundred dollars.

46 8. All licenses issued pursuant to this section shall be issued for the
47 calendar year and shall expire on December thirty-first of each year. Regardless
48 of the date of application or issuance of the license, the fee to be charged and
49 collected pursuant to this section shall be the full annual fee.

50 9. All license fees collected pursuant to this section shall be paid over
51 immediately to the state treasurer to be deposited to the credit of the gaming
52 commission bingo fund.

53 10. All licensees pursuant to this section shall maintain for a period of not
54 less than three years full and complete records of all business carried on in this
55 state and shall make same available for inspection to any duly authorized
56 representative of the commission. If a supplier does not receive payment in full
57 from an organization within thirty days of the delivery of bingo supplies, the
58 supplier shall notify the commission in writing, or in a manner specified by the
59 commission in its rules and regulations, of the delinquency. Upon receipt of the
60 notice of delinquency, the commission shall notify all suppliers that until further
61 notice from the commission, all sales of bingo supplies to the delinquent
62 organizations shall be on a cash-only basis. Upon receipt of the notice from the
63 commission, no supplier may extend credit to the delinquent organization until
64 such time as the commission approves credit sales. If a manufacturer does not
65 receive payment in full from a supplier within ninety days of the delivery of bingo
66 supplies, the manufacturer shall notify the commission in writing, or in a manner
67 specified by the commission in its rules and regulations, of the

68 delinquency. Upon receipt of the notice of delinquency, the commission shall
69 notify all manufacturers that until further notice from the commission, all sales
70 of bingo supplies to the delinquent supplier shall be on a cash-only basis. Upon
71 receipt of the notice from the commission, no manufacturer may extend credit to
72 the delinquent supplier until such time as the commission approves credit sales.

73 11. Until January 1, 1995, all suppliers shall pay a tax on all pull-tab
74 cards distributed by them in the amount of ten dollars per box when sold by any
75 organization licensed to conduct bingo pursuant to the provisions of sections
76 313.005 to 313.080. No box sold shall contain more than twenty-four hundred
77 pull-tab cards. Beginning January 1, 1995, a tax is hereby imposed in the
78 amount of two percent of the gross receipts of the retail sales value charged for
79 each pull-tab card sold in Missouri to be paid by [the supplier] **each supplier**
80 **except veteran's, service, and fraternal organizations.** The taxes, less two
81 percent of the total amount paid which may be retained by the supplier, if timely
82 filed and paid, shall be paid on a monthly basis to the commission by each
83 supplier of pull-tabs and shall be due on the last day of each month following the
84 month in which the pull-tabs were sold. The taxes shall be deposited in the state
85 treasury, credited to the bingo proceeds for education fund. All pull-tab cards
86 sold by suppliers in this state shall bear on the face thereof the amount for which
87 such pull-tab cards will be sold, and the license number of the supplier shall be
88 printed on the inventory statement commonly called the flare, enclosed in each
89 unit container. Each unit container shall contain cards printed in such a manner
90 as to ensure that at least sixty percent of the gross revenues generated by the
91 ultimate sale of such cards shall be returned to the final purchasers of such
92 cards. Any supplier **who is not exempt and** who fails to pay the tax imposed
93 pursuant to this subsection shall have his **or her** license issued pursuant to this
94 section revoked and shall be guilty of a class A misdemeanor.

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