

FIRST REGULAR SESSION

SENATE BILL NO. 385

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MUNZLINGER.

Read 1st time March 1, 2011, and ordered printed.

TERRY L. SPIELER, Secretary.

0890S.011

AN ACT

To repeal section 313.820, RSMo, and to enact in lieu thereof one new section relating to an additional admission fee for excursion gambling boat licensees to fund veterans' commission capital improvements.

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Section A. Section 313.820, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 313.820, to read as follows: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 admission fee of two dollars for each person embarking on an excursion gambling boat with a ticket of admission. One dollar of such fee shall be deposited to the credit of the gaming commission fund as authorized pursuant to section 313.835, and one dollar of such fee shall not be considered state funds and shall be paid to the home dock city or county. Subject to appropriation, one cent of such fee deposited to the credit of the gaming commission fund may be deposited to the credit of the compulsive gamblers fund created pursuant to the provisions of section 313.842. Nothing in this section shall preclude any licensee from charging any amount deemed necessary for a ticket of admission to any person embarking on an excursion gambling boat. If tickets are issued which are good for more than one excursion, the admission fee shall be paid to the commission for each person using the ticket on each excursion that the ticket is used. If free passes or complimentary admission tickets are issued, the excursion boat licensee shall pay to the commission the same fee upon these passes or complimentary tickets as if they were sold at the regular and usual admission rate; however, the excursion boat licensee may issue fee-free passes to actual and necessary officials and employees of the licensee or other persons actually working on the excursion 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 revenue.
28 Notwithstanding the provisions of section 32.057 to the contrary, the department
29 of revenue may furnish and the commission may receive tax information to
30 determine if applicants or licensees are complying with the tax laws of this state;
31 however, any tax information acquired by the commission shall not become public
32 record and shall be used exclusively for commission business.

33 **3. Beginning August 28, 2011, an excursion boat licensee shall**
34 **pay an additional admission fee equal to fifty percent of the fee**
35 **imposed under the provisions of subsection 1 of this section which shall**
36 **be deposited to the credit of the veterans' commission capital**
37 **improvement trust fund created in section 42.300.**

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